



Coconino County Arizona

Adopted Budget

Fiscal Year 2004

(July 1, 2003 - June 30, 2004)

COCONINO COUNTY BOARD OF SUPERVISORS

Paul J. Babbitt
District 1

Elizabeth C. Archuleta
District 2

Matthew G. Ryan
Vice-Chairman
District 3

Deborah Hill
Chairman
District 4

Louise Yellowman
District 5

John E. Holmes
County Manager

OFFICE OF PLANNING AND BUDGET

budget@co.coconino.az.us

Tara Mia Paone

Lee Metheny

Pat Nelson

Sheila Anders



Coconino County Arizona



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Coconino County
Arizona**

For the Fiscal Year Beginning
July 1, 2002

President

Executive Director



COCONINO COUNTY BOARD OF SUPERVISORS

RESOLUTION 2003-46

ADOPTING THE COCONINO COUNTY BUDGET FOR FY 2004

WHEREAS in accordance with the provisions of A.R.S. 42-17101 through 42-17105, the Board of Supervisors on July 1, 2003, made and adopted an estimate of the different amounts required to meet the public expenditures for the ensuing fiscal year, also an estimate of revenues from sources other than direct taxation and the amount to be raised by taxation upon real and personal property of Coconino County; and

WHEREAS in accordance with said sections of said Code, and following due public notice, the Board met on the 15th day of July, 2003, at which meeting any taxpayer was invited to appear and be heard in favor or against any of the proposed expenditures or proposed tax levies; and

WHEREAS publication was duly made as required by law of said estimates together with a notice that the Board would meet on the 12th day of August, 2003, in the Board of Supervisors meeting room for the purpose of making tax levies as set forth in said estimates; and

WHEREAS the sums to be raised by primary taxation, as specified therein, do not in the aggregate amount exceed that amount as computed in A.R.S. 42-17101 and 17-102; and

WHEREAS by unanimous vote of the Board of Supervisors, said estimates of revenue and expenditures were adopted as the budget of Coconino County for Fiscal Year 2004 following the public hearing on July 15, 2003;

NOW THEREFORE BE IT RESOLVED that the Board of Supervisors confirms and ratifies its action taken on July 15, 2003 to adopt the budget of Coconino County for Fiscal Year 2004.

Signed and sealed on this 5th day of August, 2003.

COCONINO COUNTY BOARD OF SUPERVISORS

Deborah Hill, Chairman

ATTEST:

Steven B. Peru, Clerk of the Board



Coconino County Arizona

BOARD OF SUPERVISORS

Deborah Hill
Chairman
District 4

Paul J. Babbitt
District 1

Elizabeth C. Archuleta
District 2

Matthew G. Ryan
Vice-Chairman
District 3

Louise Yellowman
District 5





Coconino County Arizona



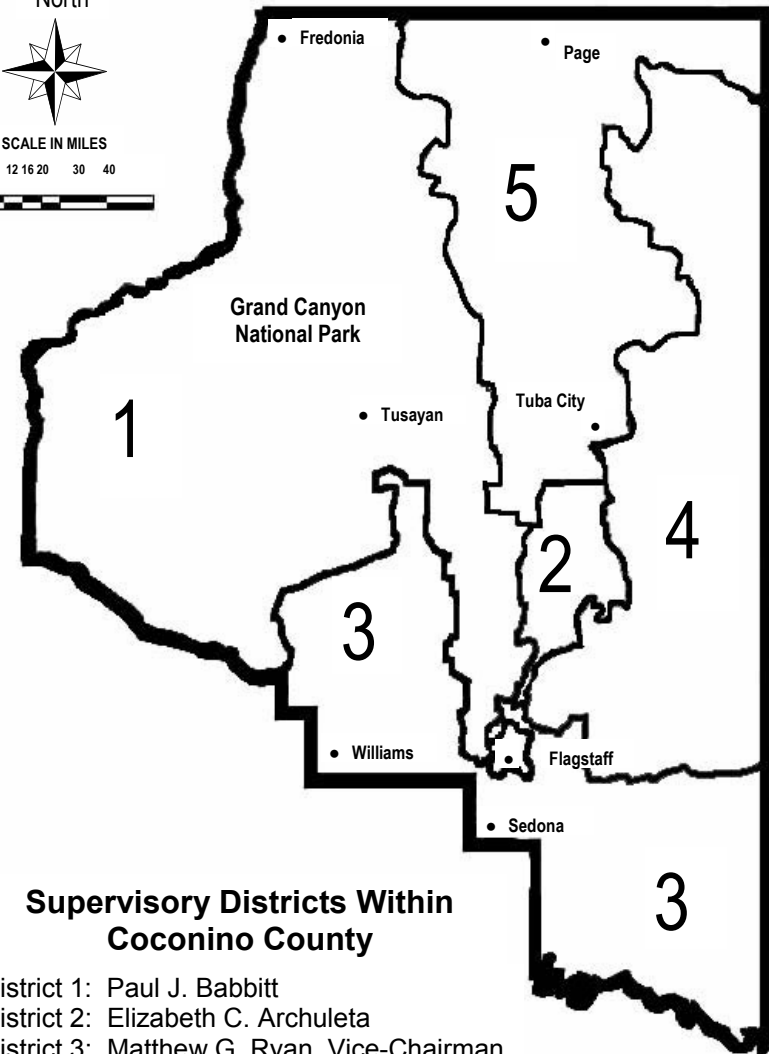
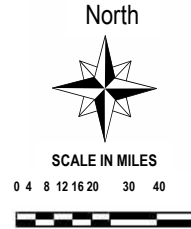
MISSION STATEMENT

WE LIVE IN A LAND OF VAST AND ENDLESS
BEAUTY, HOME TO MANY CULTURES.

With energy and enthusiasm, we commit:

- *To serve conscientiously our community and citizens in a changing world;*
- *To provide the most effective and efficient delivery of services;*
- *To be sensitive to the needs of all citizens;*
- *To challenge, recognize and support our employees;*
- *To protect, preserve and care for our environment.*

As we enter our second century of public service, we envision our citizens and staff proud of their government and its accomplishments. We look forward to the future, confident that working together in an atmosphere of cooperation and trust, we will meet each new challenge with creativity and integrity.



Supervisory Districts Within Coconino County

- District 1: Paul J. Babbitt
- District 2: Elizabeth C. Archuleta
- District 3: Matthew G. Ryan, Vice-Chairman
- District 4: Deborah Hill, Chairman
- District 5: Louise Yellowman



Coconino County Arizona

COCONINO COUNTY OFFICIALS

BOARD OF SUPERVISORS

District 1..... Paul J. Babbitt
 District 2..... Elizabeth C. Archuleta
 District 3..... Matthew G. Ryan, Vice-Chairman
 District 4..... Deborah Hill, Chairman
 District 5..... Louise Yellowman
 County Manager John E. Holmes
 Clerk of the Board/Deputy County Manager Steven Peru
 Deputy County Manager Jerry Flannery

ELECTED OFFICIALS

County Assessor..... Chris Mazon
 County Attorney..... Terence Hance
 County Recorder..... Candace Owens
 County School Superintendent Cecilia Owen
 County Sheriff..... Joe D. Richards
 County Treasurer..... Bonny Kraske
 Constable John Weybright
 Clerk of the Superior Court..... Debbie Young
 Justice of the Peace Flagstaff..... Brian Kolb
 Fredonia..... Mark R. Baron
 Page..... Donald G. Roberts
 Williams..... William B. Sutton, Jr.

Superior Court Division I..... Danna Hendrix
 Division II..... Fred Newton (Presiding)
 Division III..... H. Jeffrey Coker
 Division IV Charles Adams

APPOINTED DEPARTMENT HEADS

Adult Probation (Chief Probation Officer) James Buzard
 Career Center..... Carol Curtis
 Community Development William Towler
 Community Services Verna Fischer
 Court Administrator..... Gary Krcmarik
 Deputy Court Administrator Frank Maiocco
 Facilities Management..... Jody Gilbert
 Finance Michael Townsend
 Geographic Information Systems Dharmesh Jain
 Human Resources Jane Emberty
 Information Technology George Holland
 Juvenile Court Services Duane Shimpach
 Legal Defender..... Wendy White
 Office of Planning & Budget Tara Mia Paone
 Parks and Recreation Todd Graeff
 Public Defender..... H. Allen Gerhardt
 Public Health Barbara Worgess
 Public Works John Dobrinski
 Superior Court Division V Judge Pro Tempore..... Mark Moran
 Superior Court Juvenile Court Judge/Commissioner..... Margaret McCullough



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LETTER TO THE CITIZENS

August 13, 2003

Dear Citizens of Coconino County:

It is my pleasure as well as that of the Coconino County Board of Supervisors to present to you the Adopted Budget for Fiscal Year (FY) 2003-2004. This document has been created with two very important objectives in mind; that every citizen who reviews this budget have an understanding of the basic financial structure and operations of the County as well as the meaning and purpose of County functions, programs and services. I hope you are pleased with the results.

We are committed to making every effort toward making our budget process public. All citizens are welcomed and encouraged to participate in budget discussions with the Board of Supervisors, the County Manager, and all County elected and appointed officials. The Board of Supervisors annually reviews and adopts its fiscal management policies and strategic priorities and refers to continually updated five-year financial projections (included in the summary of this book) for guidance in developing and adopting its annual budget. Each budget decision is also weighed in terms of its immediate impact as well as any impact it may have on the subsequent four budget years. The Board of Supervisors and its staff combine the use of these guidelines with programmatic performance measures in order to evaluate both the cost effectiveness and the efficiency of delivery of its services to you, the citizens of Coconino County.

The Adopted Expenditure Budget for FY04 is \$134,042,506, an increase of approximately \$14 million. This increase can be primarily attributed to citizen-initiated road improvement districts and gas tax-funded road improvement projects. The General Fund expenditure budget is \$41.46 million (including reserves), an increase of 8.7% which corresponds to significant Title III-funded expenditures budgeted in the General Fund, the operations and maintenance portion of the Parks and Open Space sales-tax funded program budgeted in the General Fund, and increases in the County's portion of health and retirement costs for employees.

This year's budget was a challenge to balance, but we were not alone. All across Arizona and the nation, city, town and state governments are experiencing perhaps the worst fiscal environment in 50 years. The effects of 9-11, the uncertainty caused by the war in Iraq and the apparent slowdown in economic activity have thrown local and state budgets out of kilter. The impact on the State combined with other fiscal pressures caused a number of unfunded mandates to be shifted from the State to local governments. If past practice is any indicator, we may be assisting the State in balancing future budgets through cuts in traditional financial assistance to counties and shifts of financial responsibility from the State to local governments.



LETTER TO THE CITIZENS

In response to these fiscal constraints, the County took a proactive approach in developing the budget presented here, working with all available resources to trim where possible and determine alternative methods of service delivery to its citizens. This approach included:

1. General Fund budget reductions: The Leadership Team (composed of all department heads) developed and submitted budgets based on a 6% reduction. This reduction is the basis for the Adopted Budget. Departments developed their submissions with the goal of preserving levels of service to the public within available resources while minimizing the impact on the workforce. FY04 is the third year in which the County has reduced its General Fund expenditures.
2. Position Control: Vacant positions were carefully monitored and savings were achieved as departments agreed to keep non-essential positions vacant for the last quarter of FY03 and where possible, through FY04.
3. Brainstorming Sessions: Two sessions were held in which management staff brainstormed ideas to save money and increase revenue. These sessions produced several ideas to increase organizational efficiencies that have already been implemented. Many of these new practices will have longer range impacts.

How does the County fund the services it provides to the citizens?

Property and Sales Taxes:

The County is projecting a 7.86% growth in overall General Fund revenues next year. This growth is primarily based on a slight recovery in sales tax collections and increased property tax collections resulting from increases in the County valuation as well as a 6-cent increase in the County primary property tax rate, from .4153 in FY03 to .4753. This increase was approved by the Board in order to enable the County to pay for unfunded mandates shifted to the County by the State in its budget as well as compensate for lost Federal revenue (in the form of Payment in Lieu of Taxes). The County absorbed the costs of a number of other unfunded mandates in an effort to minimize the impact on its citizens.

The County is projecting that County Sales Tax will grow by 1.250% from FY03 to FY04, with the annual growth rate increasing to 2.5% by FY08. State Shared Sales Tax is anticipated to increase by 1.50% from FY03 estimates in FY04 with the annual growth rate to increase to 2.5% in FY08. Currently the county is collecting less in State Shared Sales Tax today than it did in FY01. No future permanent decrease in the portion of this tax distribution to counties is forecasted at this time; however, the State legislature is considering changes. For the FY04 Budget Resolution, the State passed legislation reducing its contribution of this tax to counties through the establishment of the County Contribution Fund for the next two years. Sales taxes make up 62% of the total General Fund revenues; therefore, any changes in collections of the distribution formula could have a serious impact on the fiscal stability of the County. The County Office of Planning and Budget monitors these changes quite closely. The FY04 change was absorbed by the County; further changes will not be as easily handled.



LETTER TO THE CITIZENS

Special Revenue Funds:

The two largest special revenue funds are the **Jail District** and the **Highway User Revenue Fund (HURF)**. Total budgeted expenditures for the Flagstaff Jail and the Page Holding Facility are \$10,752,577. The Jail District is supported primarily through sales taxes and bed rental reimbursements, which increased in FY03 through efforts on the part of the Sheriff's Office to obtain new contracts with other government agencies to house out-of-county prisoners in our facility. Future revenues look stable for the Jail at this time. HURF expenditures are budgeted at \$27,114,094 as the Public Works department continues its efforts to upgrade and maintain the County's road network. HURF revenues for FY04 are expected to decline due to a shift in distribution mandated by the State Legislature for FY04 and FY05. FY04 will also see a significant increase in the number of citizen-initiated road improvement districts.

Grants:

Several programs and services offered by the County are supported by State and Federal grant funding. The largest of these are Federal and other grants supporting Mountain Line Transit system and the County Career Center, Adult Probation and Emergency Response services.

What did the County accomplish during FY03?

The Board of Supervisors annually reviews and confirms its strategic priorities just prior to the budget process in order to provide departments with guidelines in the development of their budgets and programs. Departments are also asked to identify where new funding is needed or to refocus their efforts on different strategies and approaches if no funding can be found in order to continue to provide necessary services to our citizens. The priorities and their accompanying accomplishments during FY03 were identified as follows:

Alternate Methods of Program Delivery

- The Drug Court program has been an exemplary program to other agencies in providing an alternative to non-violent substance abuse offenders, diverting them from incarceration and into recovery, thus sparing County incarceration expenses

Citizen Outreach

- The County continued to provide assistance to those communities desiring to establish road improvement districts, with the number slated for construction increasing from 6 roads in FY03 to 9 roads in FY04.
- County services to outlying areas were also expanded, including emergency, case management and respite care services.
- The County continued to develop the information posted on its web page to include new services offered, news updates, transit and community information, and information regarding Board meetings and decisions.
- During the development of the budget, the County held an informational news conference regarding budget issues and public budget and user fee hearings to enable citizens to participate.

Intergovernmental Relations



LETTER TO THE CITIZENS

- The County has established several intergovernmental agreements with the City of Flagstaff, the City of Williams, the City of Sedona, the City of Page and the Navajo Nation to combine resources to better provide services that have a common benefit; these agreements include facility-sharing, provision of transit and solid waste services and emergency response services.
- The County was active in the development of both Federal and State legislation and participated in local and regional organizations such as NACOG.

Land Management

- The Parks and Recreation department launched its program for Parks and Open Space funded by the voter-approved Parks and Open Space sales tax. With this newly acquired funding, the department has begun researching parcels available for purchase or exchange to add to the County's open spaces.
- The Public Works and Community Services departments as well as the Cooperative Extension program undertook several forest thinning projects to reduce fuels in areas critical to community protection from fire hazard.
- The County worked extensively with several local and national organizations, State and Federal agencies and private landowners and community groups to develop the County Comprehensive Plan, detailing a strategic approach to regional development and land use.

Organizational Development

- The County has continued to make use of in-house trainers to improve the skill levels of its employees in the use of technology and service provision to the citizens; this has greatly reduced costs associated with relying on outside training resources.
- The Leadership Team as well as management staff have been trained in and are implementing the philosophy of high performance organizations, an approach designed to enhance efficiency and services while reducing costs.

Capital Improvements

- The Historic Courthouse renovation was completed and now houses the office of the Superior Court, Justice Court, Clerk of the Superior Court and Constable.
- Funding sources were identified to begin planning and construction on the new Williams Justice Center, to be shared with the Sheriff's department, the Williams Justice Court and the Williams municipal courts.

These are but a few and the most prominently visible of the accomplishments achieved by County staff. The County continues on a daily basis to provide services as efficiently and effectively as possible to its citizens while striving to develop new and alternative means of fulfilling its commitments to its community within the current fiscal constraints.



LETTER TO THE CITIZENS

What lies ahead for the County in FY04?

Budget: The approach to the development of this budget was to ensure that the County could still provide existing service levels while absorbing the effect of the economic downturn, consequent reduced revenues and cost shifts imposed by the State. Additionally, this budget is intended to serve as the backbone for the near future should the current fiscal climate continue by incorporating reductions as part of the base budget as well as having the County's reserves appropriated in the event that the State decides mid-year to either reduce its grant funding to local governments or request reimbursement for payments received during this year.

Capital: With the completion of the Williams Justice Center, we will have finished the first phase of the facilities improvement program. It is important that the County move ahead now to plan the next program. We still have County offices in rented space and the current rent payments could be used to purchase or build modern office facilities. The County has appropriated \$57,000 to start developing a long-range facilities plan including a plan for the downtown "campus" to be funded through its Capital Reserve. The time is now for this planning so that when the economy recovers we will be situated to begin implementing the selected projects and programs. The budget also includes capital monies (Federally funded) for a new Mountain Line Transit facility, Public Works road projects, road improvement districts and initial expenditures for the sales-tax funded Parks and Open Space Program.

Expenditure Limit: Since 1980 the County has been subject to a statutory limit on local government expenditures. Starting in FY99, the County has budgeted to spend over the limit, but has never actually done so since we have accumulated "credits" from under-expenditures in prior years. But as the County assumes more and more State and Federal "cost shifts" funded by increases in its primary property tax collections, these "credits" may not be sufficient to carry us through into the future and remain in compliance with this statute. Without a permanent increase to the limit, the County would be forced to reduce expenditures through the elimination of services and is examining other alternatives that will be brought to the citizens for comment. We need to continue to look for ways to become increasingly efficient and effective in order to provide the highest level of service.

On behalf of the Board of Supervisors, it is my pleasure to present this document to you and to thank you for taking the time to read it. We are pleased with the County's accomplishments in the last fiscal year and look forward to what we can accomplish this fiscal year. Please feel free to call me or any other Board member, or our staff, if you have any questions or concerns or would like to make any suggestions. We can be reached at (928) 779-6693.

Sincerely,
Coconino County Board of Supervisors

Deborah Hill, Chairman



HOW THIS DOCUMENT IS ORGANIZED

This FY 2004 Adopted budget Document has been developed to provide information to the public, document the FY 2004 budget process and decisions, and present the final budget for FY 2004. The document is divided into seven major areas: the Introduction, Letter to the Citizens and Budget Summary, Service Areas and Departmental budgets, Improvement Districts and Tax Rates, and a detailed Glossary.

Introduction

Included in this area are the budget adoption resolution, a photograph of the current Coconino County Board of Supervisors, the County mission statement, a map of County supervisory districts and a list of Coconino County officials.

Letter to the Citizens and Budget Summary

This area contains the Letter to the Citizens from the Chairman detailing conditions and decisions that determined the structure of the Fiscal Year 2003-2004 Adopted Budget. The Budget Summary immediately following provides the FY2004 budget calendar, a community profile of Coconino County with pertinent economic and demographic information, a discussion of the budget management and fiscal policies that guide the budget process, a chart providing an overview of the County's financial structure followed by a detailed discussion and three-year detailed analysis of County revenues and expenditures, a discussion of the County reserves and reserve management policy, a discussion of the impact of the Fiscal Year 2003 estimates on the direction and decisions which form the basis for the FY04 budget, a discussion of priorities and allocations in Fiscal Year 2004, a five-year financial summary for the County General Fund, a discussion of County property taxes relevant to the Fiscal Year 2004 changes, a detailed debt analysis, concluding with a County organization chart and Full-Time Equivalent (FTE) listing.

Adopted Budget Schedules

This area summarizes the funds budgeted by the County in accordance with the format required by the Arizona State Auditor General. This document is the official summary report statutorily required of all counties within Arizona. It specifically identifies fund types (general, special revenue, debt service and capital) and summarizes revenues and expenditures associated with those funds in detail (either by department or managing division).

Service Areas and Departmental Budgets

This section provides a general overview of each service area, detailing expenditures, costs per capita, FTE listings, and services provided to the citizens. The overview is followed by detail describing the departmental services, descriptions of department programs, departmental financial summaries, approved increments, and detailed FTE listings.

Improvement Districts and Tax Rates

This section describes the County's various special districts, including all improvement districts, with a description of general purposes and financial summaries. Debt service funds are established in accordance with County Debt Policy (see page 75) and statutes governing these funds and district types.



HOW THIS DOCUMENT IS ORGANIZED – CONTINUED

Glossary

This section includes a glossary of financial or budgetary terms and acronyms. In some cases, it also provides definitions for statutes and programs specific to the State of Arizona and Coconino County.

Index

A detailed index is provided to assist in locating information on specific subjects.



Coconino County Arizona

COMMUNITY PROFILE—HISTORY AND GOVERNMENT

History of the County:

- Coconino County was established on February 19, 1891 by the 16th Territorial Assembly with an initial population count of 4,000.
- The assessed valuation reported by the Board of Supervisors in 1891 was \$1,975,975.
- A group of taxpayers, seeing the need for the new county to have a place to conduct its business, pressed the U.S. Congress to pass a bill authorizing the Board of Supervisors to issue bonds for the construction of a county building. The Honorable D. M. Riordan was sent to Washington, D.C. to lobby for its passage. In July of 1894, President Grover Cleveland signed the bill, paving the way for the construction of the Historic County Courthouse, recently renovated under the County's Capital Improvement Plan.



Coconino County Courthouse, circa 1891.



Coconino County Courthouse, July, 2002.

Form of Government:

County government in the United States developed out of the British system of local government (first known as shires then counties) whose origins can be traced to the 5th century. The traditional primary functions of county government in the United States include law enforcement, the recording of deeds and other documents, and the provision and maintenance of public works such as roads and parks.

Coconino County's government consists of an elected Board of Supervisors who in turn appoint a County Manager. There are five districts represented by a Supervisor and the County Manager serves as the chief administrative officer for the organization. Departments are either headed by an appointed official or an elected official. Elected offices are statutorily determined and include the Sheriff, County Attorney, Recorder, Treasurer, the School Superintendent, Clerk of the Superior Court, and the Judiciary. Other departments, such as Community Services and Health and Social Services, provide services to the community that are either Federally or State mandated, and are headed by appointed officials.



COMMUNITY PROFILE—COUNTY SERVICES

County Services Provided by Service Area Function:

The County, through its thirty-one departments, provides a wide array of services to citizens of all ages and in all walks of life. Departments with similar missions and functions are grouped into seven service areas. The following paragraphs summarize the services provided by the County as well as services that the County does not provide but that may be available from other governmental entities such as fire districts or school districts. The first two service areas listed below provide services that are primarily internal for all County Departments. The remaining five service areas are focused primarily on the provision of services to County citizens and to the public at large.

- The **Policy and Executive Management** service area is comprised of three departments, the Board of Supervisors, the County Manager and the Office of Planning & Budget. The Board approves County ordinances and authorizes land use changes, inter-governmental contracts and the County budget. The County Manager, as the chief administrative officer, implements and administers organizational policy and procedures, and provides support for County initiatives and programs. The Office of Planning Budget supports the organization, the Board of Supervisors and the County Manager through the provision of budget development, management analysis and research services.
- **Management Services** includes most internal service departments: Facilities Management, Finance, Human Resources, Geographic Information Systems, Information Technology, and Non-Departmental. The services provided to all County departments include providing a safe and clean working environment for all employees and citizens; sound financial stewardship of County resources; job recruitment and classification and compensation policy, job training, safety and employee benefits; the display, analysis and integration of geographically referenced information (GIS maps), and networking and programming of the County's information systems.
- **General Governmental Services** includes the offices of the Assessor, Recorder & Elections, School Superintendent and the Treasurer. The Assessor values property for the purposes of taxation, the Treasurer collects property taxes for the State, County, incorporated cities and towns, school districts and special districts. The Recorder processes and creates a public record of all documents received, such as deeds to land ownership, and manages all aspects of elections, including voter registration and outreach. The School Superintendent advises County school districts on all budget and finance matters, school board elections, filling school board vacancies and reporting and monitoring teacher certification.
- **Health and Social Services** includes the Career Center, Community Services and Health Services departments. The Career Center trains youth and adults to enter or re-enter the workforce. Services are open to any job seeker and include basic education, employment success skills, academic classes and vocational training. The Center also provides summer employment and education for teens. Community Services works to meet the needs of the elderly population and the less fortunate citizens of the County. These services include a nutrition program for seniors, respite care, home care, congregate meals, public fiduciary services, emergency assistance for locating housing and paying utilities, and case management to address the needs of the elderly. The Community Services department also includes a public transit division, which provides fixed route transportation within the City of Flagstaff, as well as a



COMMUNITY PROFILE—COUNTY SERVICES (CONT'D)

special needs transit system. The Health Services department provides many kinds of services to many clients. This department's focus is to prevent epidemics and the spread of disease, protect against environmental hazards, promote and encourage healthy behaviors, and assure the quality and accessibility of health services. The Medical Examiner's office is also under the Health Department; investigating deaths and performing autopsies. Clinical health and emergency services are also provided to County jail inmates and to juveniles in detention.

- **Public Safety and Judicial Services** is the largest functional service area within the County, with more than five hundred full time employees in fourteen departments. These departments are Adult Probation Services, the Clerk of the Superior Court, Constable, County Attorney, Justice Courts in Flagstaff, Fredonia, Page and Williams, Juvenile Court Services, the Legal Defender and Public Defender, the Superior Court, and the Sheriff. The focus of this area is to promote public safety and accountability through a variety of means. Responsible departments perform pre-trial release and pre-sentence investigations; supervise a wide range of court clients (both adult and juvenile); provide court services to serve the judicial needs of the County; prosecute all felonies and juvenile offenses including all misdemeanor cases occurring in the unincorporated areas of the County; prosecute and defend all civil litigation involving the County and its officers; provide law enforcement and patrol services to citizens and operate the County jail; conduct search and rescue operations; provide access to stakeholders' records of the Superior Court; and provide legal representation to indigent persons. Other services to citizens include the issuance and recording of marriage licenses; processing passport applications; resolving matters in small claims court; assisting in mental health commitment proceedings; managing citizen volunteers in community policing efforts; and providing law enforcement and search and rescue services on Lake Powell and the Colorado River.
- **Transportation Services** includes the Highway and Mechanical Services divisions of the Public Works department. This area is responsible for maintaining 1090 miles of county roadways, including 308 miles of paved roads, 558 miles of gravel roads, 1 mile of concrete road and 223 miles of roads on the reservation. This area also provides engineering services for roads and bridges, signing and striping of roads, the coordination of emergency services County-wide, and the management of the County's fleet of vehicles.
- **Environmental Services** includes the departments of Community Development, Parks and Recreation, the Public Works Solid Waste division, and Kachina Village Improvement District (KVID). This area administers and enforces all County zoning and building codes and inspections; issues building permits; creates and maintains unique recreational opportunities including a variety of special events (the county fair and horse racing events); operates solid waste disposal facilities for residents at a variety of sites in the County; and provides potable drinking water and operates a wastewater treatment facility to residents in Kachina Village.



COMMUNITY PROFILE—COUNTY SERVICES (CONT'D)

Services that the County does not provide:

Many services are provided to county residents and to visitors through agencies and governmental entities other than the County. The County does not have or manage fire stations, school districts, potable drinking water and wastewater disposal systems (with the exception of KVID), hospitals, airports, animal shelters, or libraries. All of the services mentioned above are provided to residents by individual cities and towns, or through special districts in the case of school districts, fire districts and library districts, and through non-profit organizations for hospitals and animal shelters.

The Navajo Nation and the Hopi Nation, lie partly or wholly within the County's boundaries. Some services are provided by the Federal government on tribal lands. Under intergovernmental agreements (IGA's) the County is providing some solid waste disposal and road maintenance programs on tribal lands.

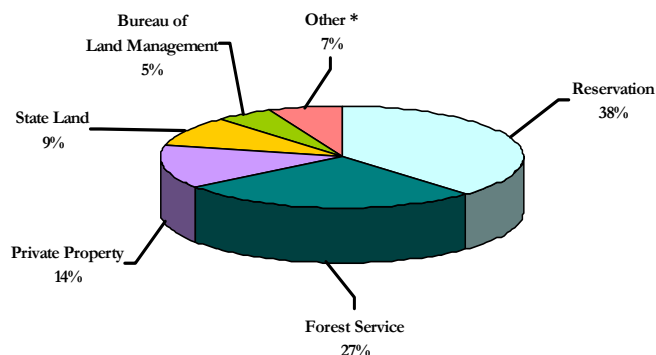


Coconino County Arizona

COMMUNITY PROFILE—GEOGRAPHY

- Coconino County at 18,608 square miles is the largest county in Arizona and the second largest in the United States. Despite its size, Coconino County is one of the most sparsely populated counties in Arizona with a population of 6.2 per square mile (U.S. Census Bureau).
- Its topography is marked by mountains, deep canyons, and the largest Ponderosa pine forest on earth.
- It is home to Arizona's highest point, Mount Humphreys in the San Francisco Peaks, elevation 12,633 feet, and second highest point, Mount Agassiz (also in the San Francisco Peaks) at 12,356 feet.
- Coconino County is home to the Grand Canyon National Park, which was granted National Park status on February 26, 1919 in a bill signed by President Woodrow Wilson. That year, the park hosted 44,000 visitors. For the past ten years, annual visitation has averaged between 4.2 and 4.4 million.
- The difference in elevation from the County's lowest point at the Colorado River to its highest at the summit of Mount Humphreys is 11,574 feet.
- Glen Canyon Dam, located in the far north of the County, was completed in 1963. Eighty percent of the 3,324,000 visitors to the dam and the Glen Canyon National Recreation area (which includes Lake Powell) are on the Coconino side although the majority of the park is in Utah.

Coconino County Area Composition
(18,608 square miles)



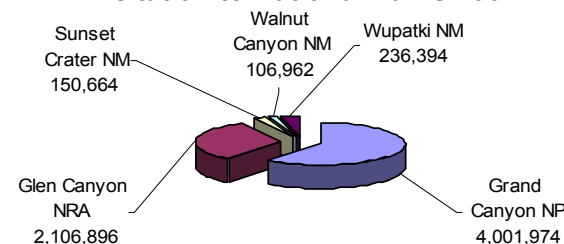
The City of Flagstaff, the county seat, is Northern Arizona's largest city and serves as the trade and tourist center for the County.

- Of the 11,886,486 acres in Coconino County, over one third (4,398,000 acres) is reservation land belonging to the Navajo, Hopi, Havasupai, Hualapai and Kaibab Piute tribes.
- About 14% of the remaining land is privately owned
- The remainder is primarily held by the U.S. Forest Service (27%), the State of Arizona (9%), the Bureau of Land Management (5%), the National Park Service or the Department of Defense.

<u>FEDERAL RECREATION AREAS</u>	<u>ACRES</u>
Glen Canyon National Recreation Area	1,254,306*
Grand Canyon National Park	1,218,375*
Wupatki National Monument	42,042
Sunset Crater National Monument	3,040
Walnut Canyon National Monument	2,249
*Not all acreage is within Coconino County.	

<u>STATE RECREATION AREAS</u>	<u>ACRES</u>
Slide Rock State Park	43
Riordan State Historic Park	5

Visitation to National Parks 2002



COUNTY/MUNICIPAL RECREATION AREAS

There are 5 County parks (603 acres) and 34 municipal parks (1,540 acres) located within the County.



Coconino County Arizona

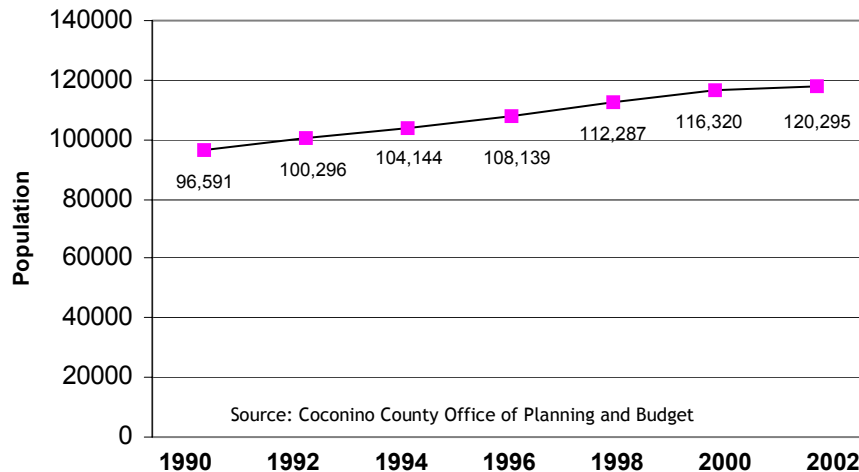
COMMUNITY PROFILE—POPULATION

POPULATION

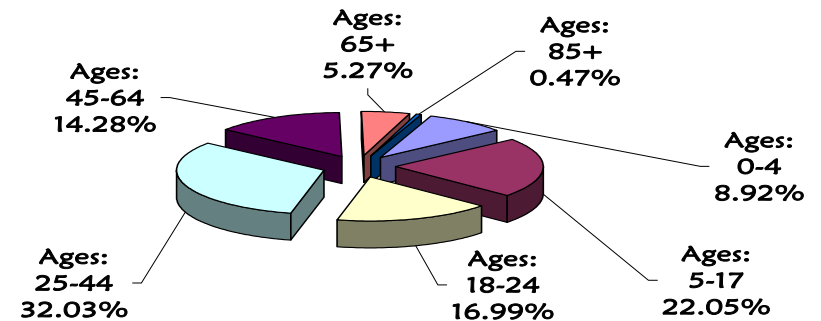
1990 census	96,591
2000 census	116,320
2002 estimate	120,295

Average annual growth from 1990 - 2000 was 1.9% with the population rising to 116,320 in 2000.
Estimated annual growth rate 2000 to 2002 is 1.7%.

County Population FY90 through FY02



Population Distribution by Age Category (2002 Estimate)



Source: U.S. Census Bureau.

52.3% of the County's population was born in Arizona.
The median age is 26.1. (Source: U.S. Census Bureau)

ETHNICITY (2002 Estimate)

White	57.0%
Native American	28.5%
Hispanic	10.9%
African American	1.0%
Asian	0.9%
Other	1.7%

Source: U.S. Census Bureau.



Coconino County Arizona

COMMUNITY PROFILE—POPULATION CHANGE

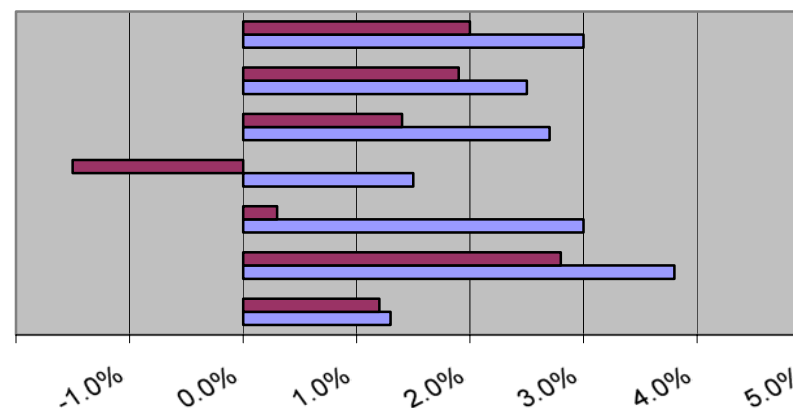
POPULATION CHANGE IN COCONINO COUNTY: 1980 TO 2002

Growth rates for the State of Arizona have been approximately three times the national average for the past 18 years. Maricopa County has experienced the highest population growth rate in Arizona since 1980. The average annual population growth rate for Coconino County was 1.90% from 1990 - 2000 (which is below the State average) but dropped to 1.7% from 2000 census to 2002 estimates.

See below for 2002 population estimates.

Average Annual Population Growth Rate Percent Growth

ARIZONA
Coconino
Flagstaff
Fredonia
Page
Sedona
Williams

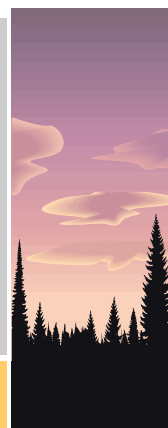


Legend: Blue bar = Average Annual Growth Rate 1980-1990; Red bar = Average Annual Growth Rate 1990-2000

	April 1, 1980 Census Pop ⁿ⁽¹⁾	April 1, 1990 Census Pop ⁿ⁽¹⁾	April 1, 2000 Census Pop ⁿ⁽¹⁾	2002 Estimate
ARIZONA	2,716,546	3,665,228	5,130,632	5,472,750 ⁽¹⁾
Coconino	75,008	96,591	116,320	120,295 ⁽¹⁾
Flagstaff	34,743	45,857	52,894	58,360 ⁽²⁾
Fredonia	1,040	1,207	1,036	1,076 ⁽²⁾
Page	4,907	6,598	6,809	6,981 ⁽²⁾
Sedona *	5,319	7,720	10,192	10,540 ⁽²⁾
Williams	2,266	2,532	2,842	2,873 ⁽²⁾

* Approximately 30% of Sedona's population (the figure here) live in Coconino County and 70% in Yavapai County.

Source: U.S. Census Bureau. 2002 estimates provided where available by the (1) U.S. Census Bureau or the (2) Arizona Department of Economic Security



April 1, 2000 Census Population Reservation and Off-Reservation Trust Lands (3)

	TOTAL	ESTIMATED COCONINO
Navajo	180,462*	23,216
Hopi	6,946*	1,134
Havasupai	503	503
Hualapai	1,353*	2
Kaibab	196*	5

*Statistics represent the entire population of the reservation in question, not just those persons residing in Coconino County. The Navajo Nation boundary includes parts of Navajo and Apache Counties in Arizona, and parts of New Mexico and Utah. Both the Hualapai and Kaibab reservations straddle Coconino and Mohave Counties. Hopland is partially in Coconino and Navajo Counties.



Coconino County Arizona

COMMUNITY PROFILE—UNINCORPORATED POPULATION

<u>Unincorporated Area</u>	<u>Population</u>	<u>Unincorporated Area</u>	<u>Population</u>
Angell	- ¹	Moqui	50 ²
Bellemont	105 ²	Morman Lake	1,021
Big Springs	- ¹	Mountaineer	1,257
Bitter Springs	75 ²	Munds Park/Pinewood	- ¹
Black Bill/Doney Park (inc. Winona)	5,974 ²	North Rim	334
Blue Ridge	125 ²	Oak Creek Canyon	1,142
Cameron	978	Parks	- ¹
Chevelon	5 ²	Pine Springs	753
Clints Well	see Happy Jack	Red Lake	- ¹
Coal Mine Mesa	- ¹	Ryan	- ¹
Copper Mine	- ¹	Sand Springs	- ¹
Cow Springs	- ¹	Sunrise	see Havasupai
Desert View	20 ²	Supai	150 ²
Forest Lakes	52 ²	The Gap	2,366 ²
Fort Valley/US 180	664	Timberline/Fernwood	- ¹
Frazier Well	- ¹	Tolani Lake	- ¹
Grand Canyon Village	1,475	Tonalea	- ¹
Greenehaven	102 ²	Tuba City	8,238
Happy Jack (inc. Clints Wells)	30 ²	Tusayan (inc. Moqui & Moenkopi)	566
Havasupai (inc. Supai)	503	Twin Arrows	25 ²
Hermits Rest	10 ²	Two Guns	- ¹
Hopi	233	Valle	558
House Rock	2 ²	Vermillion Cliffs	see Marble Canyon
Hualapai Hilltop	- ¹	Willow Springs	- ¹
Jacob Lake	5 ²	Winona	see Black Bill/Doney Park
Kachina Village	2,685	Unspecified population ¹	15,958
Kaibab Estates	304		
Kaibito	275	Total Unincorporated Population	48,013
Leupp	970		
Marble Canyon (inc. Vermillion Cliffs)	102 ²		
Moenavi	901 ¹		

¹ Unspecified population count

² Estimate by Coconino County Community Development and AZ DES.

60.1% of Coconino County residents live within incorporated areas and 39.9% live within unincorporated areas.

INCORPORATED CITIES IN THE COUNTY

	Date Incorporated	Est. 2002 Population ¹	Area in Square Miles	% of Population
Coconino	1891	120,295	18,617	100%
Flagstaff	1894	58,360	64	48.5%
Fredonia	1956	1,076	7	0.9%
Page	1975	6,981	17	5.8%
Sedona*	1988	2,992	19	2.5%
Williams	1901	2,873	44	2.4%

* Approximately 30% (represented by the figure above) of Sedona's population live within Coconino County and 70% live within Yavapai County.

¹ Source: Arizona Department of Economic Security





Coconino County Arizona

COMMUNITY PROFILE — EMPLOYMENT

Major employers:

- The economy of Coconino County is based primarily on government, the service industry, wholesale and retail trade and tourism. The City of Flagstaff is the center of educational, governmental and scientific employment and is becoming a center for research and development as well as manufacture and distribution of high-technology products.
- Tourism, however, accounts for 84% of total cluster employment (cluster defined as the geographic concentration of interdependent companies, suppliers, products, labor pool and institutions that together constitute a significant competitive advantage for a region). Cluster employment is concentrated in eating and drinking places, lodging and the Federal government (the National Park Service and the U.S. Forest Service).
- Coconino County has the second highest per capita tourism employment figure in the State of Arizona, accounting for 31% in the County's private sector employment (after La Paz County). The national average varies between 12-19%.

- Major employers in the County are:

Northern Arizona University
W. L. Gore & Associates
Coconino County Government
City of Flagstaff Government

Flagstaff Unified School District
Flagstaff Medical Center
Nestle-Purina Corporation

Total Coconino County labor force: 64,567
Unemployment (2003 yr-to-date average): 6.7 %

Education level of the workforce:

Graduate or professional	9%
Bachelor's degree	14%
Associate degree	5%
Some college/no degree	42%
High school graduate	18%
9th to 12th grade	8%
Less than 9th grade	4%



Employment by Sector 2003:

Government:	20,850
Services/Miscellaneous:	15,960
Trade:	13,320
Goods producing:	5,500
Manufacturing:	2,850
Construction:	2,450
Transportation/ Communication/Utilities:	1,585
Finance/Insurance/Real Estate: .	1,350
Mining and Quarrying:	100



COMMUNITY PROFILE — INCOME AND HOUSING

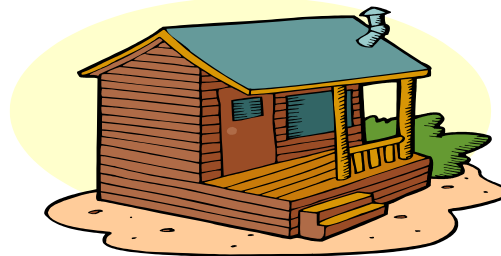
INCOME PER CAPITA:\$20,972¹
AVERAGE HOUSEHOLD SIZE:.....2.8¹
MEDIAN HOUSEHOLD INCOME:.....\$34,320¹

Number of persons living below the Federal poverty level: 21,821²

¹ Source: U.S. Census Bureau.

² Association of Arizona Food Banks

Median hourly wage: \$10.56
Average hourly wage: \$13.62



- The average price of a single-family Class 3 dwelling is \$160,668 (this excludes mobile homes and dwellings on excess land).
- There are 55,162 total housing units of which 9,451 (17%) are designated for seasonal, recreational or occasional use.
- 25,176 units are owner-occupied and 16,041 are residential rental units.

Source: U.S. Census Bureau. The average price of a single-family class 3 dwelling is per the FY03 assessed valuations.



POLICIES THAT GUIDE THE BUDGET

Policy Requirements of the Budget

The Board of Supervisors and the County Manager adopted fiscal policies, budget management policies and strategic priorities which are used by the departments to guide them through the budget process. In December of each fiscal year, the Board holds a public work session to confirm these policies and priorities. Additionally, the Office of Planning and Budget prepares and presents revenue assumptions (based on an environmental scan) for the current fiscal year, the next budget year and the following four-year period. This information becomes the first of many Five-Year Financial Forecasts to be reviewed with executive management. Using these forecasted revenues and available fund balances, the Board confirms amounts to be set aside for incremental increases to base budgets, the budget calendar and budget documentation required by departments during the process. The Board also sets the County's strategic priorities for departments which are to be implemented in the form of performance goals and objectives. The County uses a performance measurement system to monitor progress against these priorities.

Early in the budget process cycle, departments are required to provide revenue estimates for the current fiscal year and planned revenues for the following year. The Office of Planning and Budget uses these estimates to assist in the update of a Five-Year Financial Plan which is used to monitor changes in available revenues and expenditure levels. Departments also provide an estimate of available fund balances in their Special Revenue Funds and Grants to be carried over to the next fiscal year. Departmental requests for incremental increases emphasize funding for program and service changes rather than specific items to be purchased. All decisions are subject to the availability of the County's financial resources and consistency with program and policy goals set out for the budget process.

State Legal Requirements of the Budget

The budget process used by Coconino County is developed each year to meet the requirements of both Arizona State statutes and the County's management and policy needs. The State Statutes that govern the process are ARS 42-301 through ARS 42-304 which establish a fiscal year ending date of June 30th, along with specific schedules for the adoption of the Tentative Budget, the adoption of the Final Adopted Budget, and the setting of tax rates for all counties in Arizona.

The County is required by statute to adopt a balanced budget each year. Once the Final Adopted Budget is approved (legally required by the first Monday in August), it may not be increased and State statutes prohibit expenditures in excess of this budget total. Additionally, actual expenditures may not legally exceed the expenditure appropriations at the department level. During the year, the Board of Supervisors may make changes to the budget, which can include adjusting appropriation levels between funds or departments, as long as these changes do not increase the adopted budget total. Adjustments to the budget are processed by the Office of Planning and Budget and are reviewed in accordance with state laws and the County Budget Management Policy.



POLICIES THAT GUIDE THE BUDGET—CONTINUED

How Policies Guide County Management and the Budget

Since 1996, the Board has had a set of Fiscal Management Policies which guide budget recommendations. They are reviewed and revised every year at the beginning of the Budget Process. The policies were developed:

- (1) to significantly contribute to the County's ability to insulate itself from fiscal crisis;
- (2) to promote its long-term financial stability by establishing clear and consistent guidelines;
- (3) to provide perspective to the financial picture of the entire County rather than single issue areas;
- (4) to link long-run financial planning with day-to-day operations, and;
- (5) to provide the Board of Supervisors and the citizens of Coconino County with a framework for measuring the fiscal impact of government services against established fiscal parameters.

The County has four main aspects of its financial management policy: operating budget policies (page 71), revenue policies (page 33), reserve policies (page 53), and debt policies (page 75). The County also has capital management policies which will be published under a separate document with its plan.

Budget Management Policies

The Board uses the approved County fiscal policies and priorities to guide the County's Budget process. Decisions are evaluated within these policy contexts. In accordance with Arizona Revised Statutes (ARS) 11-201, the Board of Supervisors is the only entity that has the authority to incur financial, legal, and other obligations on behalf of the County, its agencies, and elected officials. Although some County officials may have express or implied authority to enter into contracts, all of their expenditures are subject to budgetary approval by the Board of Supervisors. The Board meets regularly during each month where they approve contracts and adjustments to appropriations when required. Under ARS 11-401, County officials are listed as: the Sheriff, the Recorder, the Treasurer, the School Superintendent, the County Attorney, the Assessor, the Supervisors, the Clerk of the Board of Supervisors, and the Tax Collector (the Treasurer is the ex officio tax collector).

By statute and by this policy, all expenditures must be shown in the budget, regardless of the source of funds which pays for the expense. In order for a department to incur an expense for a particular project or purchase, an appropriation should be included in the County budget. Adjustments to the budget are generally approved by the Board if so doing requires moving appropriations between departments and funds. Adjustments to appropriations within a department's line item budget may either require County Manager approval or the approval of the Budget department. The County Manager is responsible for general oversight of the County's budget.

Budget amendments throughout the fiscal year, if approved, cannot increase the budget over the adopted total. Amendments will be evaluated on their financial impact on the budget total as well as the impact on service levels. Budget amendments are defined as a change in the total appropriations amount; reallo-



POLICIES THAT GUIDE THE BUDGET—CONTINUED

cating line items is within a department's budget authority subject to certain internal approvals. Under the state's expenditure limitation and budgetary statutes that apply to counties, total expenditures cannot exceed the final appropriation in a given fiscal year once the budget is adopted (for discussion on expenditure limitation see page 73).

The County's Board of Supervisors can amend the "total" appropriations for an individual fund within the County's total budget appropriation. To guarantee compliance with the expenditure limitation, however, when one fund's total appropriation is increased, another fund's appropriation must be reduced by an equal amount. In the case of Coconino County, and as stipulated by policy, the fund to be reduced is the Operating Emergency Fund, budgeted in Non-Departmental.

All requests for budget amendments are made through the County Manager with final approval from the Board of Supervisors in the form of an agenda item with accompanying documentation. Accompanying documentation with the Agenda Item includes details of the changed budget by line item. The budget changes must be entered on the financial management system by the department. Additionally, when amendments include the request for new staff, it should be noted specifically in the agenda item. An agenda item without this documentation cannot be processed.

The Office of Planning and Budget tracks all changes approved during the year via the financial management system. Reports on changes to the budget are presented to the Board and the County Manager at the time of each Quarterly Financial Report.



BUDGET TASKS AND MILESTONES

Milestones	Due Dates
1. Training on review of FTEs and base budget	January 8, 2003
2. Work Session with the Board of Supervisors to present environmental scan data and finalize budget process and calendar for FY03	January 21, 2003
3. Budget Kickoff with all Departments	January 27, 2003
4. Base Budget Submissions for all Departments-	February 7, 2003
5. Scenario Budget Submissions for Departments	March 7, 2003
6. Last day for final changes and corrections to budget submissions	March 25, 2003
7. County Manager, Planning & Budget and the Departments budgets meet to go over budgets	March 15- April 7, 2003
8. Final County Manager recommendations on increments sent to Budget; decisions will be included in the Proposed Budget	April 15, 2003
9. County Manager presents FY04 Proposed Budget to the Board of Supervisors	May 13, 2003
10. Board of Supervisor work sessions with departments to review budget submissions	May 13, 20 and June 3, 10, 2003
11. Adopt Revised User Fees	June 17, 2003
12. Present Budget for adoption to the Board of Supervisors- include TNT hearing	July 1, 2003
13. Adopt Final Budget	July 15, 2003
14. Adoption of County Tax Rates	August 11, 2003

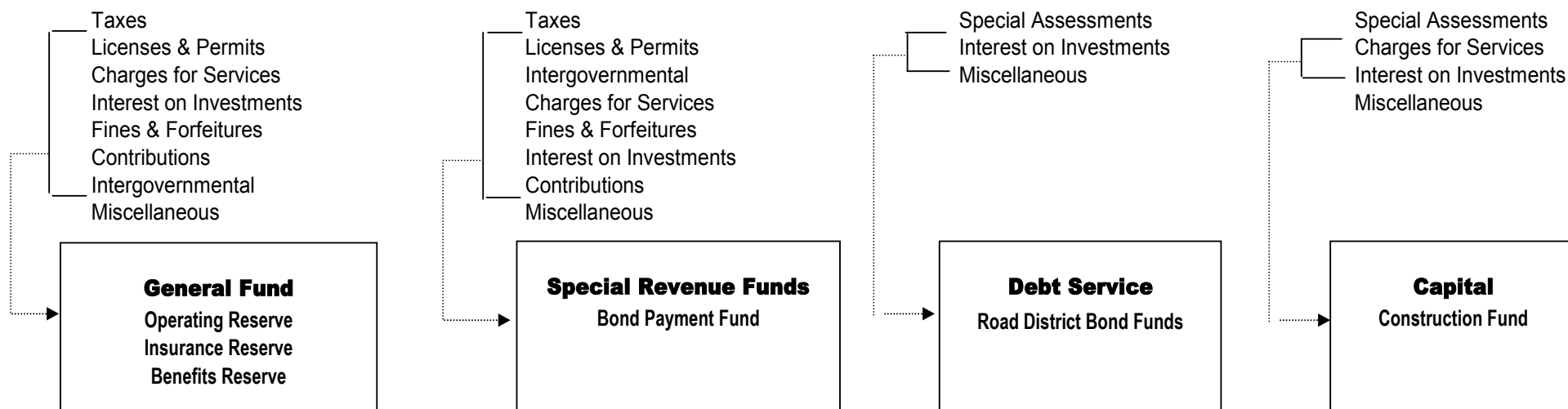


OVERVIEW OF THE COUNTY FINANCIAL STRUCTURE

SOURCES AND USES

The chart here illustrates the flow of revenue sources to expenditure uses. Each column for the four fund types is read from top to bottom. For example, for the County's General Fund, the base sources are listed (from Taxes to Miscellaneous). These then go into the General Fund Operating, Insurance and Benefits Reserves. These funds are then used for General Government operating expenses and operating contingency.

Revenue Sources:



Uses of Funds:

General Government Operating Expenses
Operating Contingency

Roads
Health & Social Services
Sanitation
Jail

Special Districts

Permanent Facilities



COUNTY FINANCIAL STRUCTURE AND DETAIL

THE COUNTY'S BASIS OF BUDGETING AND ACCOUNTING

The Basis of Budgeting

The County uses the modified cash accrual basis for planning, budgeting, and financial reporting for Governmental, Expendable Trust and Trust-In-Agency Funds. It conforms to the Generally Accepted Accounting Principles (GAAP). The accrual basis of accounting in which revenues are recorded when measurable and earned and expenses recognized when a good or service is used, regardless of the timing of related cash flows, is applied to Proprietary Funds (of which the County has only one, an Internal Service Fund, Mechanical Services). Governments use the modified accrual basis of accounting to reflect changes in financial resources only to the extent that they are expected to have a near-term impact. For example, revenues are accrued only to the extent that they will be available to pay liabilities of the current period, and forecasting and budgeting of revenues ensures that cash available to budget does not exceed cash received.

The County uses a “base budget” process for its preparation where each department has a “base operations appropriation” for the upcoming fiscal year. The Office of Planning and Budget reviews and sets the base budget by fund and department at the beginning of each budget cycle. This base amount includes personnel and operations costs. During the budget process, departments can request “incremental” increases to the base amount which may have a “one-time” impact, (e.g. capital), or a recurring impact, (e.g. requests for additional staff).

The content and format required for the budget is provided to all counties through the State Auditor General's Office each year. We have included a copy of this document, entitled the Adopted Budget Schedules, in this publication (see section Adopted Budget Schedules, starting on page 83). Staff, however, believe the state's documentation is not comprehensive enough for the citizen to gain a solid understanding of this County's financial condition, and have therefore created this book to provide additional information and context for how the budget is developed and what services are funded for a given fiscal year.

The Basis of Accounting

The accounting policies of Coconino County conform to generally accepted accounting principles applicable to governmental units as adopted by the Government Accounting Standards Board (GASB).

The County's accounts are maintained in accordance with the principles of **fund accounting** to ensure that limitations and restrictions on the County's available resources are observed. The principles of fund accounting require that resources be classified for accounting and reporting purposes into funds or account groups in accordance with the activities or objectives specified for those resources. Each fund is considered a separate accounting entity, and its operations are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses. Account groups are reporting devices used to estimate certain assets and liabilities of the governmental funds not directly recorded in those funds.

Accounts are separately maintained for each fund and account group; however, in the accompanying charts, funds that have similar characteristics have been combined into generic fund types that are further classified into broad fund categories. A description of the fund categories, types, and account groups is listed on the following pages.



FUND TYPES

FUND TYPES

Governmental Funds

Governmental funds account for the County's general government activities undertaken in response to the needs of the citizens of Coconino County and are designed to measure the extent to which revenues obtained during the current fiscal year are sufficient to cover current expenditures. Governmental funds include the following fund types:

General Fund - The General Fund is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in other funds. Revenues in the General Fund are primarily derived from sales taxes, vehicle license taxes, property taxes, license and permit fees, fines and intergovernmental sources. General Fund expenditures include the costs associated with General Government (ex. The Board of Supervisors, Assessor, Recorder, Treasurer, and Law Enforcement) and transfers to other Funds (principally the funding of operations for Health and Welfare services).

Special Revenue Funds - The Special Revenue Funds account for specific revenue sources, other than major capital projects, that are legally restricted to expenditures for specified purposes. The largest source of revenue in this fund type is Highway User Revenue (HURF) which is restricted for the maintenance and construction of county roads. HURF is revenue returned to counties from the state-wide gasoline tax.

Debt Service Funds - The Debt Service Funds account for resources accumulated and used for the payment of general long-term debt principal, interest, and related costs. The largest fund in this type is the capital debt service fund which is used to repay the Certificates of Participation issued for the County's capital facilities plan and park development. Revenues are in the form of fund balance, special assessments and interest income. The principal balance was created from transfers from the general fund in FY98 and FY00. The Board of Supervisors authorized these transfers to set aside cash for the repayment of approximately \$30 million of debt. The balance of funds in the debt service type are for revenues and expenditures associated with special districts which are funded through assessments.

Capital Projects Funds - The Capital Projects Funds account for resources to be used for acquiring or constructing major capital facilities, other than those financed by the Proprietary Fund. These funds are used to account for assets that the government holds for others in an agency capacity. The majority of current capital project expenditures are budgeted in the Parks capital plan and in the several current County improvement districts.

Proprietary Funds/Internal Service Funds

Proprietary Funds account for the County's ongoing activities that are similar to those found in the private sector but are not profit-seeking; they are intended to be cost-covering. In other words, users of specific goods or services are charged amounts directly related to the costs of providing those goods or services. The County applies only those applicable Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins issued on or before November 30, 1989 to its proprietary activities unless those pronouncements conflict with or contradict GASB pronouncements.



FUND TYPES — CONTINUED

The accrual basis of accounting is used for the County's Internal Service Fund. Internal service funds account for the financing of goods or services provided by the department or agency to other County departments or agencies, or to other governments on a cost-reimbursement basis. All other funds use a modified cash accrual basis for budgeting and financial reporting. The County's *Internal Service Funds* account for the financing of goods or services provided by an internal department or agency to other County departments or agencies, or to other governments on a cost-reimbursement basis. An example of an internal service fund within Coconino County is the Mechanical Service fund that operates the County's fleet of automobiles used for official County business. In these funds, compensated absences are not budgeted for but are reported on the annual financial reports either in the Long-Term Debt Group of accounts or as expenditures in the Internal Service Fund. Depreciation on general fixed assets is not recorded but depreciation on assets in the Internal Service Fund is expensed.

Fiduciary Funds

Fiduciary funds account for assets the County holds on behalf of others, and include the following fund types.

Investment Trust Funds - The Investment Trust Funds account for investments made by the County on behalf of other governmental entities.

Trust-In-Agency Fund - The Agency Fund is custodial in nature and does not present results of operations. This fund is used to account for assets that the government holds for others in an agency capacity. The sole fiduciary fund under the aegis of Coconino County is the Fire District Assistance Tax.

ACCOUNT GROUPS

Account Groups are used to establish control and accountability for certain County assets and liabilities that are not recorded in the funds and include the following two groups.

General Fixed Assets - The General Fixed Assets Account Group accounts for all fixed assets of the County, except those accounted for in the Proprietary Fund.

General Long-Term Debt - The General Long-Term Debt Account Group accounts for all long-term obligations of the County, except those accounted for in the Proprietary Fund.



Coconino County Arizona

SUMMARY FINANCIAL STATEMENT FISCAL YEARS 02 THROUGH 04

GENERAL FUND *

The General Fund type includes the General Fund, the Insurance Stabilization Fund, the Self Insurance Fund, the Vacation/Sick Leave Fund, and the Operating Emergency Reserve Fund.

(in actual dollars)

	FY2002 Actual	FY2003 Revised Budget	FY2003 Estimate	FY2004 Budget
Revenues:				
Charges for Services	1,783,011	1,652,165	1,868,764	1,956,380
Contributions*	77,333	72,000	80,547	64,800
Fines and Forfeits	1,172,903	1,090,291	1,080,611	1,122,291
Intergovernmental Revenue	16,960,856	16,136,480	17,098,061	16,803,572
Investment Income	991,688	471,806	440,666	433,840
Licenses and Permits	1,090,267	983,500	1,109,500	1,274,500
Other Revenues	179,179	100,560	151,229	128,250
Taxes	15,782,442	16,180,424	16,493,793	17,574,150
Total Revenues:	38,037,679	36,687,226	38,323,171	39,357,783
Expenditures:				
Current:				
Culture and Recreation	500,345	485,808	489,071	622,667
Education	405,509	406,170	384,125	452,932
General Government	19,483,057	24,527,097	20,346,205	26,698,520
Health	2,958,596	2,840,439	2,846,408	3,181,257
Highways and Streets	51,765	705,900	481,393	786,500
Public Safety	8,634,871	9,453,938	9,195,243	9,720,060
Sanitation	0	0	0	0
Welfare	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures:	32,034,143	38,419,352	33,742,445	41,461,936
Excess of revenues over (under) expenditures	6,003,536	(1,732,126)	4,580,726	(2,104,153)
Other financing sources (uses):				
Operating transfers in	616,841	757,550	910,138	1,312,446
Operating transfers out	(4,873,153)	(6,616,147)	(6,536,498)	(5,786,401)
Total other financing sources (uses)	(4,256,312)	(5,858,597)	(5,626,360)	(4,473,955)
Excess of revenues and other sources over (under) expenditures and other uses	1,747,224	(7,590,723)	(1,045,634)	(6,578,108)
Fund balances, July 1	14,221,566	13,134,774	15,987,443	14,941,809
Residual equity transfers in (out)	18,653	0	0	0
Fund balances, June 30	15,987,443	5,544,051	14,941,809	8,363,701



Coconino County Arizona

SUMMARY FINANCIAL STATEMENT FISCAL YEARS 02 THROUGH 04

SPECIAL REVENUE FUNDS

<i>(in actual dollars)</i>	FY2002 Actual	FY2003 Revised Budget	FY2003 Estimate	FY2004 Budget
Revenues:				
Charges for Services	5,901,359	6,876,949	7,544,637	8,162,432
Contributions*	94,469	73,828	34,333	34,333
Fines and Forfeits	103,244	190,500	547,509	310,750
Intergovernmental Revenue	29,047,699	32,411,569	31,522,006	32,535,922
Investment Income	2,146,771	1,006,885	862,490	893,962
Licenses and Permits	728,805	671,175	675,093	886,426
Other Revenues	542,178	661,609	627,634	357,168
Special Assessments	4,997	9,800	9,831	13,900
Taxes	7,903,210	9,281,158	10,131,969	11,979,087
Total Revenues:	46,472,732	51,183,473	51,955,502	55,173,980
Expenditures:				
Current:				
Culture and Recreation	5,503,944	4,168,937	3,406,418	3,386,221
Education	185,472	2,602,900	2,595,750	3,026,075
Fire District Assistance Dist.	434,386	1,104,371	1,104,371	1,154,482
General Government	1,667,952	1,002,098	600,391	1,178,843
Health	5,798,178	6,966,478	6,426,307	7,019,830
Highways and Streets	10,084,230	23,958,597	14,307,989	27,303,356
Public Safety	12,722,291	17,543,584	15,164,893	18,265,297
Sanitation	2,229,589	2,879,872	2,478,227	2,785,524
Welfare	6,646,690	7,704,854	7,157,318	9,859,192
Capital Outlay				
Debt Service:				
Principal retirement	1,600,000	905,349	1,315,913	1,740,000
Interest and Fiscal Charges	978,344	897,034	756,308	791,194
Total Expenditures:	47,851,076	69,734,074	55,313,885	76,510,013
Excess of revenues over (under) expenditures	(1,378,344)	(18,550,601)	(3,358,383)	(21,336,033)
Other financing sources (uses):				
Operating transfers in	6,603,010	6,822,910	5,734,741	5,786,401
Operating transfers out	(2,878,882)	(964,313)	(510,285)	(1,312,446)
Total other financing sources (uses)	3,724,128	5,858,597	5,224,456	4,473,955
Excess of revenues and other sources over (under) expenditures and other uses	2,345,784	(12,692,004)	1,866,073	(16,862,078)
Beginning fund balances July 1	37,651,406	39,978,537	39,978,537	41,844,610
Residual equity transfers in (out)	(18,653)	0	0	0
Ending fund balances, June 30	39,978,537	27,286,533	41,844,610	24,982,532



Coconino County Arizona

SUMMARY FINANCIAL STATEMENT FISCAL YEARS 02 THROUGH 04

CAPITAL FUNDS

(in actual dollars)

Revenues:

	FY2002 Actual	FY2003 Revised Budget	FY2003 Estimate	FY2004 Budget
Charges for Services	0	0	0	0
Contributions*	0	0	0	0
Fines and Forfeits	0	0	0	0
Intergovernmental Revenue	421,940	0	307,808	254,375
Investment Income	108,613	833,450	0	0
Licenses and Permits	0	0	0	0
Other Revenues	15,463	7,503,365	0	0
Special Assessments	26,051	0	0	0
Taxes	0	0	0	0
Total Revenues:	572,067	8,336,815	307,808	254,375

Expenditures:

Current:

Culture and Recreation	0	0	0	0
Education	0	0	0	0
General Government	0	0	0	0
Health	0	0	0	0
Highways and Streets	0	0	0	0
Public Safety	0	0	0	0
Sanitation	0	0	0	0
Welfare	0	0	0	0
Capital Outlay	3,743,630	8,445,551	2,231,682	12,783,746
Debt Service:	0	0	0	0
Principal retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0

Total Expenditures:	3,743,630	8,445,551	2,231,682	12,783,746
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Excess of revenues over (under) expenditures

	(3,171,563)	(108,736)	(1,923,874)	(12,529,371)
Other financing sources (uses):				
Operating transfers in	2,183,501	789,113	464,133	0
Operating transfers out	(1,761,247)	0	0	0
Certificates of Participation or Bond Proceeds	0	0	0	19,401,944
Total other financing sources (uses)	422,254	789,113	464,133	19,401,944

Excess of revenues and other sources over (under) expenditures and other uses

	(2,749,309)	680,377	(1,459,741)	6,872,573
Beginning fund balances July 1	3,371,979	622,670	622,670	(837,071)
Residual equity transfers in (out)	0	0	0	0
Ending fund balances, June 30	622,670	1,303,047	(837,071)	6,035,502



Coconino County Arizona

SUMMARY FINANCIAL STATEMENT FISCAL YEARS 02 THROUGH 04

DEBT SERVICE FUNDS

(in actual dollars)

	FY2002 Actual	FY2003 Revised Budget	FY2003 Estimate	FY2004 Budget
Revenues:				
Charges for Services	0	0	0	0
Contributions*	0	0	0	0
Fines and Forfeits	0	0	0	0
Intergovernmental Revenue	0	0	0	0
Investment Income	1,126,267	767,275	824,425	700,000
Licenses and Permits	0	0	0	0
Other Revenues	0	0	0	0
Special Assessments	138,159	182,511	117,200	350,944
Taxes	0	0	0	0
Total Revenues:	1,264,426	949,786	941,625	1,050,944
Expenditures:				
Current:				
Culture and Recreation	0	0	0	0
Education	0	0	0	0
General Government	0	0	0	0
Health	0	0	0	0
Highways and Streets	0	0	0	0
Public Safety	0	0	0	0
Sanitation	0	0	0	0
Welfare	0	0	0	0
Capital Outlay				
Debt Service:				
Principal retirement	1,763,356	1,690,000	1,690,000	2,095,440
Interest and Fiscal Charges	1,290,789	1,175,905	1,175,905	1,191,371
Total Expenditures:	3,054,145	2,865,905	2,865,905	3,286,811
Excess of revenues over (under) expenditures	(1,789,719)	(1,916,119)	(1,924,280)	(2,235,867)
Other financing sources (uses):				
Operating transfers in	109,930	0	0	0
Operating transfers out	0	0	0	0
Total other financing sources (uses)	109,930	0	0	0
Excess of revenues and other sources over (under) expenditures and other uses	(1,679,789)	(1,916,119)	(1,924,280)	(2,235,867)
Beginning fund balances July 1	22,070,483	20,390,694	20,390,694	18,466,414
Residual equity transfers in (out)	0		0	0
Ending fund balances, June 30	20,390,694	18,474,575	18,466,414	16,230,547



Coconino County Arizona

SUMMARY FINANCIAL STATEMENT FISCAL YEARS 02 THROUGH 04

ALL FUNDS TOTALS

(in actual dollars)

	FY2002 Actual	FY2003 Revised Budget	FY2003 Estimate	FY2004 Budget
Revenues:				
Charges for Services	7,684,370	8,529,114	9,413,401	10,118,812
Contributions*	171,802	145,828	114,880	99,133
Fines and Forfeits	1,276,147	1,280,791	1,628,120	1,433,041
Intergovernmental Revenue	46,430,495	48,548,049	48,927,875	49,593,869
Investment Income	4,373,339	3,079,416	2,127,581	2,027,802
Licenses and Permits	1,819,072	1,654,675	1,784,593	2,160,926
Other Revenues	736,820	8,265,534	778,863	485,418
Special Assessments	169,207	192,311	127,031	364,844
Taxes	23,685,652	25,461,582	26,625,762	29,553,237
Total Revenues:	86,346,904	97,157,300	91,528,106	95,837,082
Expenditures:				
Current:				
Culture and Recreation	6,004,289	4,654,745	3,895,489	4,008,888
Education	590,981	3,009,070	2,979,875	3,479,007
Fire District Assistance Dist.	434,386	1,104,371	1,104,371	1,154,482
General Government	21,151,009	25,529,195	20,946,596	27,877,363
Health	8,756,774	9,806,917	9,272,715	10,201,087
Highways and Streets	10,135,995	24,664,497	14,789,382	28,089,856
Public Safety	21,357,162	26,997,522	24,360,136	27,985,357
Sanitation	2,229,589	2,879,872	2,478,227	2,785,524
Welfare	6,646,690	7,704,854	7,157,318	9,859,192
Capital Outlay	3,743,630	8,445,551	2,231,682	12,783,746
Debt Service:				
Principal retirement	3,363,356	2,595,349	3,005,913	3,835,440
Interest and Fiscal Charges	2,269,133	2,072,939	1,932,213	1,982,565
Total Expenditures:	77,306,875	106,351,043	86,984,109	134,042,506
Excess of revenues over (under) expenditures	9,040,029	(9,193,743)	4,543,997	(38,205,424)
Other financing sources (uses):				
Operating transfers in	9,513,282	7,580,460	7,109,012	7,098,847
Operating transfers out	(9,513,282)	(7,580,460)	(7,046,783)	(7,098,847)
Certificates of Participation or Bond Proceeds	0	0	0	19,401,944
Total other financing sources (uses)	0	789,113	62,229	19,401,944
Excess of revenues and other sources over (under) expenditures and other uses	9,040,029	(8,404,630)	4,606,226	(18,803,479)
Fund balances, July 1	77,315,434	74,126,675	86,355,463	90,961,689
Residual equity transfers in (out)	0	0	0	0
Fund balances, June 30	86,355,463	65,722,045	90,961,689	72,158,210



Coconino County Arizona

SUMMARY FINANCIAL STATEMENT FISCAL YEARS 02 THROUGH 04

PROPRIETARY FUNDS

(in actual dollars)

Revenues:

	FY2002 Actual	FY2003 Revised Budget	FY2003 Estimate	FY2004 Budget
Charges for Services	2,574,813	2,700,000	2,700,000	2,700,000
Contributions*	0	0	0	0
Fines and Forfeits	0	0	0	0
Intergovernmental Revenue	0	0	0	0
Investment Income	74,913	25,000	25,815	35,000
Licenses and Permits	0	0	0	0
Other Revenues/Sources	54,045	15,000	90,000	60,000
Taxes	0	0	0	0
Total Revenues:	2,703,771	2,740,000	2,815,815	2,795,000

Expenditures:

Current:

Culture and Recreation	0	0	0	0
Education	0	0	0	0
General Government	2,485,531	3,164,213	2,777,852	3,359,950
Health	0	0	0	0
Highways and Streets	0	0	0	0
Public Safety	0	0	0	0
Sanitation	0	0	0	0
Welfare	0	0	0	0
Capital Outlay	0			
Debt Service:				
Principal retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0

Total Expenditures:	2,485,531	3,164,213	2,777,852	3,359,950
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Excess of revenues over (under) expenditures

	218,240		37,963	(564,950)
Other financing sources (uses):				
Operating transfers in	0		0	0
Operating transfers out	0		0	0
Total other financing sources (uses)	0		0	0

Excess of revenues and other sources over (under) expenditures and other uses

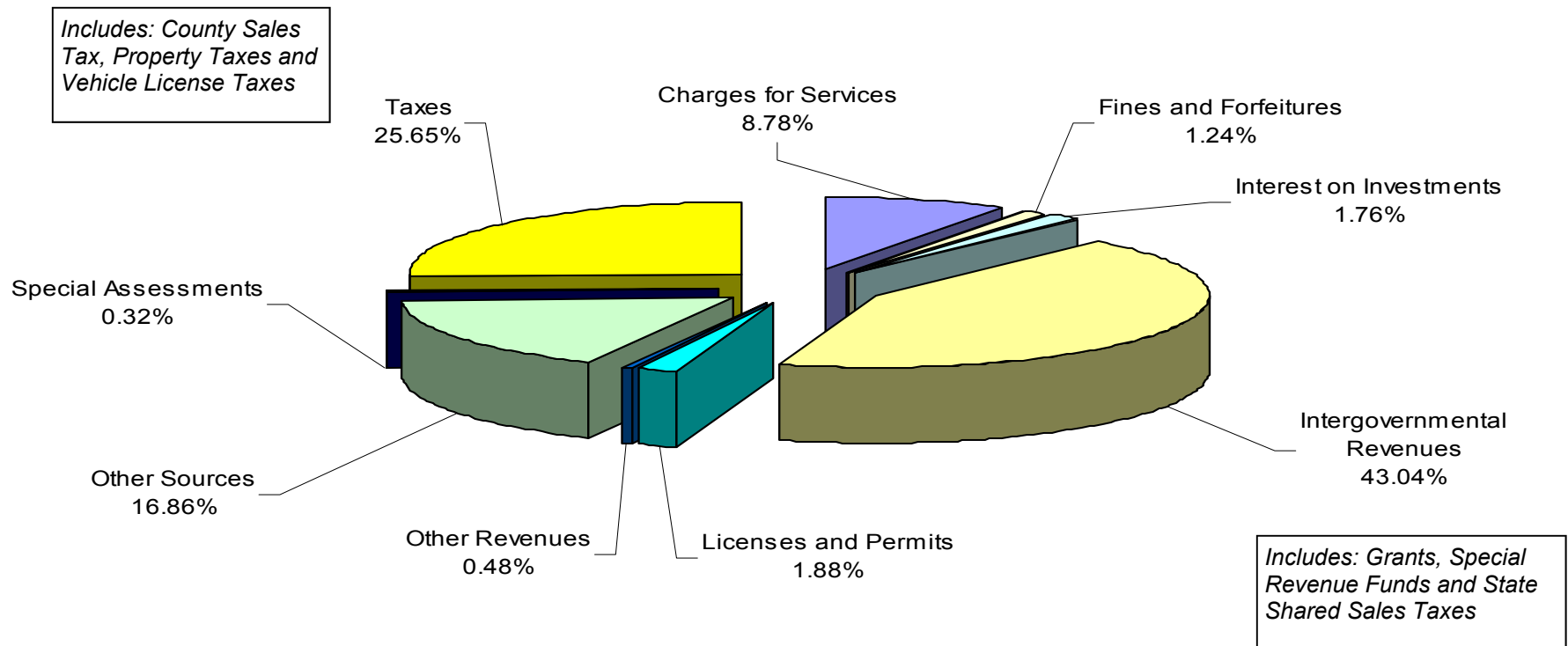
	218,240		37,963	(564,950)
Beginning fund balances July 1	3,122,912		3,341,152	3,379,115
Residual equity transfers in (out)	0		0	0
Ending fund balances, June 30	3,341,152		3,379,115	2,814,165



Coconino County Arizona

ANALYSIS OF REVENUES FY04 BUDGET—ALL FUNDS DETAIL BY CATEGORY

Total revenues for all funds for Fiscal Year 2004 are projected at \$115,239,026. The projected percentage by category is indicated by the pie chart provided below.





ANALYSIS OF REVENUES

WHERE DOES THE MONEY COME FROM AND WHAT HAS CHANGED?

Total revenues for all funds are estimated at \$115,239,026 for FY 2004.

Revenue Policies

The County tries to maintain a diversified and stable revenue structure to shelter it from short-term fluctuations in any one revenue source. The organization follows an aggressive policy on collecting tax revenues and continuously explores new sources for revenue. All moneys are required to be deposited with the Treasurer including all taxes collected on real and personal property of the county, and all public monies, statutory fees or funds, general funds and outside agency grants.

The County conservatively estimates its annual revenues by an objective and analytical process. This process includes the use of historical trends, current local economic trends, national and global economic trends, and changes in State and Federal laws and policies. Revenues are projected for five years and projections are updated quarterly during the year.

Current General Fund revenues are heavily weighted to sales taxes. In order to try to insulate the organization from the fluctuations in the economy, the organization reviewed its current user fees and made recommendations for changes. As a matter of policy, user fees are only used when there is a direct relationship between the costs and revenues associated with a particular departmental service. User fees could allow the County to provide services without increasing the general tax burden. Each time a fee is changed, a public hearing is held to give users the opportunity to review, comment or change the proposed fees. An internal review and update of County user fees was conducted in the spring of 2003 by the Office of Planning and Budget. The County is conducting a comprehensive user fee study during FY 2004 in conjunction with the annual calculation of its cost allocation plan.

TAXES:

Primary Property Taxes: These are collected to fund general County maintenance and operations supported by the County's General Fund. "Primary" refers to the limited net assessed values on which the taxes are collected. Primary values and taxes are "limited" as to how much they can increase if no changes have been made to the property such as additions, etc. Annual levies under the primary system are based on the nature of the property taxed and the taxing authority. Primary taxes levied on residential property only are limited to 1% of the full cash value of the property.

Revenues from primary property taxes account for 13.54% of all General Fund revenues, exclusive of transfer in from other funds. The County's tax rate was raised for the FY04 Budget from .4153 per \$100 of assessed valuation to .4753. This increase in the primary property tax rate increased the County's levy by approximately 14%, the proceeds from which were used to fund state mandates as well as previously grant-funded positions whose contracts have expired but whose continuance is essential to maintaining a level of service commensurate with the County's population growth and service expansion rates.



Coconino County Arizona

ANALYSIS OF REVENUES—CONTINUED

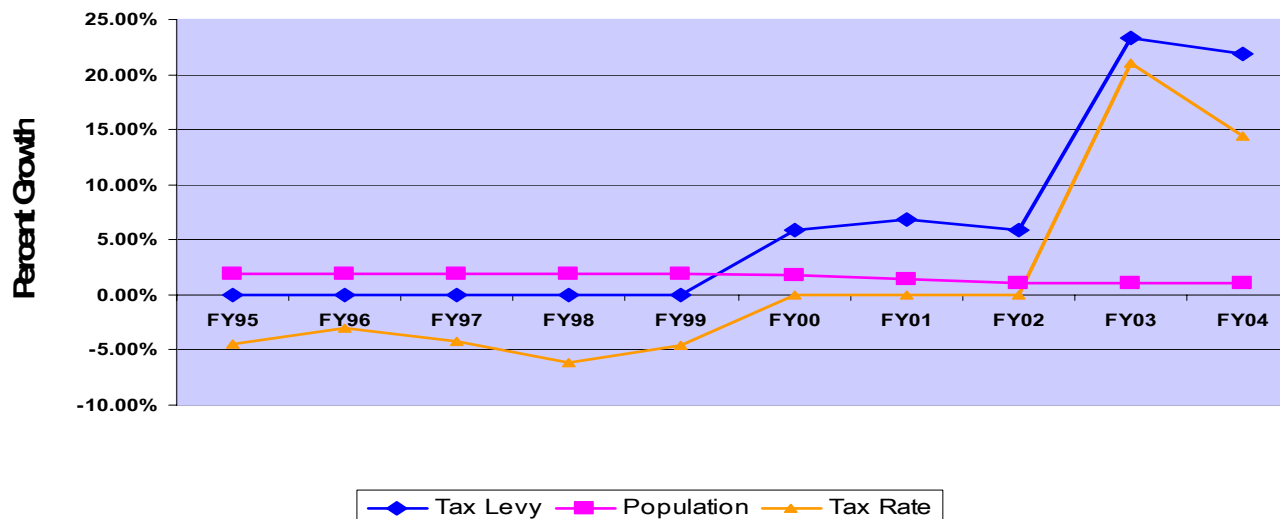
Property Tax: Changes from the Past to Present

Arizona property taxes are divided into two systems: primary and secondary. The County uses primary property taxes to fund a portion of its General Fund budget; secondary taxes are levied to fund libraries, fire districts and flood control projects.

Under the primary system, the full cash value of locally-assessed real property (consisting primarily of residential, commercial, industrial, agricultural and unimproved property) cannot increase by more than 10% per year, except under certain circumstances. Annual levies under the primary system are based on the nature of the property taxed and the taxing authority. Primary taxes levied on residential property only are limited to 1% of the full cash value of the property. In addition, primary taxes levied on all types of property by counties, cities, towns and community college districts are limited to a maximum increase of 2% over the prior year's levy plus any amount directly attributable to new construction and annexation. The 2% limitation does not apply to primary taxes levied for local school districts.

Below is a chart demonstrating the changes to property taxes on a per capita basis from FY95 to FY04. In response to increased mandates from the State of Arizona, the County raised its property tax rate for the first time since FY92 in FY03 and again in FY04. The descending line from FY03 to FY04 indicates a decreased percent growth rate in FY04 compared to FY03 (not a decline in actual absolute growth).

Property Tax Growth Rate per Capita Growth Rate—FY95-FY04





Coconino County Arizona

ANALYSIS OF REVENUES — PROPERTY TAX, CONTINUED

Property Tax: Changes from the Past to Present—Continued

The County does not currently levy its primary tax levy to the maximum allowed under the law. If the County were to raise its primary property tax levy to the maximum legally allowable, based on the 2003 assessed valuation, the increase would result in additional revenue of \$355,101 above the current levy and collections.

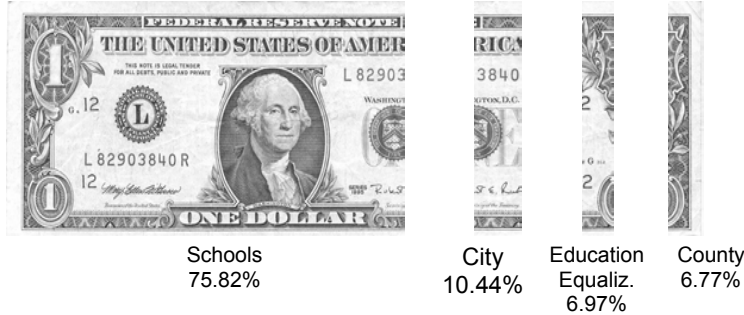
	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	10-year Overall Average	5-Year Absolute Change FY1999- FY2003
Tax Levy (in millions)	2.948	2.948	2.948	2.948	2.948	3.122	3.336	3.531	4.354	5.307	1.84%	2.185 *
Assessed Valuations (in millions)	\$ 681.8	\$ 747.7	\$ 768.6	\$ 819.2	\$ 865.2	\$ 909.4	\$ 971.8	\$ 1,028.7	\$ 1,048.5	\$ 1,116.4	4.01%	\$ 251.2
Tax Rate	0.4132	0.4008	0.3837	0.3599	0.3433	0.3433	0.3433	0.3433	0.4153	0.4753	-3.40%	13.20%

* In millions

WHERE DOES EACH PROPERTY TAX DOLLAR GO?

County Primary Property Taxes collected on a home valued at \$150,000 are approximately \$71.30. This assumes the FY04 primary property tax rate of .4753 per \$100 of assessed value. The increase in primary property tax from the FY03 rate of .4153 per \$100 of assessed value would result in a charge of approximately \$62.29, is about \$9.00.

The dollar below represents approximate percentages for County taxes for a property owner in the City of Flagstaff (the County seat).





ANALYSIS OF REVENUES—CONTINUED

Secondary Property Taxes: Currently Coconino County also collects secondary property taxes for the Library District, the Fire District Assistance Tax and the Flood Control District. All of these entities are special taxing jurisdictions; the Fire Districts are not managed by County staff, a county representative sits on the Library District Board and Flood Control/drainage work is performed and managed by the Community Development and Public Works departments.

County Sales Tax: Coconino County imposed a sales tax in FY92 which is collected and returned to fund general fund operations most notably, employee training programs, technology investments and an employee pay plan. The tax rate is imposed at 10% of the State transaction privilege tax rate or 0.5% of a total taxable sale. The County Sales tax is projected to total approximately \$9,365,625 in FY04 and represents 32% of General Fund collections. Tax collections are monitored monthly by staff in order to track changes in sales activity and the local economy.

A sales tax is levied as well to fund the Sheriff's detention facility under a county-wide, voter authorized Jail District. The Jail District tax rate is imposed at 6% of the State rate or 0.3% of a total taxable sale. Sales taxes for the district represent almost 64% of total estimated revenues. Any fluctuations in the general economy which impact the taxable sales base will have a dramatic impact on the ability of the Jail District to meet its ongoing obligations; therefore, the Jail District staff meet monthly with the Board to provide a financial report and review an annual forecast. FY04 estimated collections are \$5,545,203.

Voters approved a 1/8 cent sales tax effective January 1, 2003, which enables the County to purchase land for open spaces and to construct new parks and enhance existing County parks. By statute, this tax can remain in effect until \$33 million has been collected. FY04 estimated collections are approximately \$2,316,094.

Auto Lieu Taxes (or vehicle license taxes) represent 6.1% of total General Fund Collections and 13.5% of the total Road department revenue. VLT collections are based on rates applied to the blue book values of vehicles registered in the County. Newer, more expensive cars result in higher registration fees, or taxes. Post September 11, zero percent financing sales, pushed these revenues even higher than forecast for FY02. Although FY04 collections are not anticipated to increase over FY03, staff expects these revenues to begin increasing during the latter part of the five-year period.

Projections:

Overall tax revenues collected in FY03 were \$509,000 above FY02, primarily due to the increase in the County property tax rate. The County sales tax is forecasted to grow by 1.25% from FY03 to FY04 (to \$9.26 million), with the growth rate to reach 2.50 % by FY08. Property tax revenues are projected to grow each year in the five year period due to anticipated increases in property valuations. Auto-lieu taxes are forecasted to come in at the FY03 level for FY04, then resume a modest growth rate.



ANALYSIS OF REVENUES—CONTINUED

SPECIAL ASSESSMENTS:

Assessments are levied annually on property owners residing within special improvement district boundaries to pay the debt service for improvements made, maintenance of roads. County improvement districts are created at the request of individual homeowners via a petition process. For more detail, please refer to the section under the tab **Special Districts**.

Projection:

Revenues from Special Assessments are budgeted to grow by \$5.8 million from FY03 to FY04 due to the creation of several new improvement districts for the construction of roads. Most of this increase is the result of a single road improvement district, Toho-Tolani in Kachina Village, at \$5.2 million. County improvement districts are a viable alternative to residents of unincorporated areas to authorize infrastructure improvements without increasing the general tax burden; staff anticipates that this financing mechanism will remain constant during the five year forecast period.

LICENSES AND PERMITS:

License and permit fees are collected from a variety of County departments, and are approved by the Board of Supervisors unless otherwise set forth in State statutes. Examples of licenses and permits include building permits, marriage licenses, dog licenses, and environmental health permits. In the General Fund, building permits, plan review fees and zoning permits represent about 3.6% of total General Fund collections and 95.7% of General Fund collections in Licenses and Permits.

Projection:

Growth in the local economy and growth in the local population, has supported annual increases in these collections over the past five years. In particular, expansion of the housing market in the last five years has supported 18% growth in building permit fees. Currently, a comprehensive planning process is underway which will have an impact on development and permit fees for the future. This plan is to be adopted by early fall 2003. Staff anticipates the steady collections experienced in past three years to continue in the five year period for Health Services as many of the health permits are subject to annual renewal. A comprehensive fee review will be conducted during FY04 which will include recommendations for new fees and increases in fees.



ANALYSIS OF REVENUES—CONTINUED

INTERGOVERNMENTAL REVENUE:

Intergovernmental revenues are collections received by the County from other governments and public entities and include payments in lieu of taxes, state shared revenues, grants and payments required by intergovernmental agreements (IGA's). Intergovernmental revenues are distributed from a variety of sources including State or Federal agencies and local cities. State Shared Sales Taxes and Highway User Revenue (or gasoline tax) are the single largest sources of revenues in this category. Included in this revenue classification are grant revenues that usually carry restrictions on expenditures. Coconino County depends heavily on these sources of revenue to supplement the General Fund and other programmatic functions to provide services to citizens; most notably in the Public Works and Health and Welfare departments. Intergovernmental revenue overall in FY04 is projected to show no growth over FY03, with the \$207,000 increase in State Shared Sales Tax being offset by reduced indirect costs from grants whose funding will likely decrease.

The **State Shared Sales Tax** (a Transaction and Privilege Tax) is collected by the State on 30 types of business activities. A portion of the total is allocated to a pool which is then distributed to cities, counties and the state. 25% is returned to incorporated cities/towns, 40.51 % returned to counties and 34.49% remains in the state general fund. The categories taxed range from retail, contracting, restaurants and bars, and hotel/motels. The "shared ratio" is set by the State Legislature. This revenue source grew by an average of 6% annually between FY95 and FY98, by 2% from FY99 to FY01, and did not grow between FY01 and FY03. In fact these collections fell to \$13.8 million in FY03 from a high of \$14 million in FY01. The slowdown is primarily attributed to a national economic slowdown which has depressed the general taxable sales base and the state's tourist based economy. FY04 collections are expected to return to FY01 as part of a general economic recovery.

The **Highway User Revenue Fund**, or HURF, is a state tax collected on motor vehicle fuels (gasoline, diesel etc.); the rate levied is \$.18 per gallon on the motor fuel sold in the state. The primary purpose of the highway user tax is to fund construction and maintenance of streets and highways. A portion of the amount collected is distributed to the State and a portion is returned cities, towns and counties. The highway user revenues distributed to the counties are allocated based on fuel sales and estimated consumption as well as the population.

Projection:

The overall lack of growth in General Fund Intergovernmental Revenue from FY01 to the FY04 Budget is mostly attributable to the falling State Shared tax revenues and the declining economy. Conversely, in Special Revenue Funds, this source increased dramatically with the new Federal Transit grant to support the county's expanded Mountain Line Transit System as well as new grants received for nutrition services and a bio-terrorism program in Health Services. The School Superintendent received a state facilities grant for a needs assessment and potential construction of an accommodation school to serve the County's at-risk youth. Staff anticipates the county's continued reliance on outside revenue sources for the operation of programs during the five year forecast period.



ANALYSIS OF REVENUES—CONTINUED

Other Intergovernmental Revenue, mostly indirect cost revenue, is projected to show minimal growth through FY05 and then grow by only 1% annually through FY08. State Budget cuts are anticipated in grants and will therefore reduce collections of indirect cost revenue. Policies and procedures to assist grant managers in negotiating cost-recovery revenues will continue to be pursued in order to increase these revenues in the future.

CHARGES FOR SERVICES:

Charges for Services are the County's user fees, which are revenues collected for services which are provided for the benefit of a specific individual or group. These voluntary services can be withheld if beneficiaries refuse to pay, and can be charged if service utilization can be measured. The County exercises care in establishing charges for services that do not unfairly discriminate against those most in need of services. The Board of Supervisors approves all changes to the fee schedule, unless fees are specifically set forth in state statute. Examples of charges for services to the public include transfer station charges, fees for parks and recreation, vital statistic documents, and probation services and charges for recording documents and copies of the assessor's maps.

Projection:

Charges for Services in the General Fund are higher in FY03 than in FY02 due to additional indirect cost revenue that had previously been classified as intergovernmental. Overall these collections increased in FY03 due to much higher activity in mortgage refinancing, which caused the Recorder's filing fees and new title fees to grow significantly. Collections in FY04 are anticipated to approach estimated collections for FY03 and then projected to have an average annual growth rate of 2.04% in the five year period. In FY03, collections were reduced in the General Fund due to the shift of some of the Recorder's and Assessor's fees from the General Fund to a new Storage and Retrieval fund (Special Revenue Fund). All County Funds are increasing their charges for service rates to support the functions transferred from the General Fund due to its limited resources.

FINES AND FORFEITURES:

Coconino County collects various fines and forfeitures such as citations, court fines and restitutions. The largest source of fine revenue is through the Justice Courts; the county has four justice courts which cover the cities of Flagstaff, Page, Fredonia and Williams. The majority of collections are most directly related to traffic and misdemeanor fines and support the general fund (about 2.9% of the total General Fund revenues). Recently, new special revenue funds have been established by state authority to aggregate these types of revenues to be used for court improvements in the future.



ANALYSIS OF REVENUES—CONTINUED

Projection:

Fines and Forfeitures collections experienced a substantial decrease (over 20%) from FY01 to F02 and can be attributed to the economic downturn and the inability of individuals to pay these costs at the time of a court decision. Additionally, a decline in tourism lead to a reduction in the standard rate of fines imposed associated with high itinerant traffic. Collections in FY03 are at the FY02 level, and a 1.0% growth rate is projected in the five year period as tourism activity rebounds. Collections in FY04 are projected at just over a 3% increase from FY03 levels.

INVESTMENT INCOME:

Investment income is comprised of revenues generated from the investment of the County's cash balances. Balances are invested either through the State Of Arizona's "pool" or through a recognized investment advisor authorized by the Board of Supervisors. Investments are made in conservative instruments due to the public nature of this money. Not all balances can earn interest for the benefit of the particular fund; in some cases, grant contracts do not allow interest to accrue during the year to the fund. The majority of interest earnings accrue to the Highway User Fund, the Forest Fee balance and the General Fund. Earnings are allocated quarterly by the Treasurer, the County's investment officer. Staff anticipates that these collections will decline in the next couple of years due to decreases in the fund balance available for interest earnings and declining interest rates.

Projection:

General Fund interest income in FY 02 dropped as interest rates were lowered and the investment environment nationally went through a transformation. Interest revenues in Debt Service Funds decreased substantially over the past three years as revenues were reclassified to Capital Funds which consequently accounts for the increase in interest revenues associated with this fund designation.

Income earned overall declined between FY01 and FY03 as the County pays down principle outstanding on its debt and thereby has less cash available for investment earnings. Earnings were dragged down slightly in FY03 due to an unrealized loss in the State investment pool. The General Fund absorbed \$56,960, or approximately 11%, of this "unrealized" loss. The bulk of the loss in interest earnings was in the Roads Fund, the Forest Fees Fund, and Debt Service Funds. Overall, the forecast for all funds earning interest in the next five years will be lackluster due to the interest rate volatility and an uncertainty on Wall Street. Earnings in FY04 are anticipated to be about 75% of FY03 levels as interest rates begin to rise again but against a reduced cash balance.

CONTRIBUTIONS:

Contributions are revenues derived from the Salt River Project Utility (SRP). SRP revenues have declined in recent years due to changes in the tax laws and in the electric utility industry. Although SRP is a public entity, it estimates its net assessed value and makes payments in lieu of property taxes to each taxing jurisdiction based on its property tax rates. The General Fund, Library District, and Flood Control District each receive this annual contribution. The State Legislature authorized the Salt River Project to make a contribution to counties instead of paying property taxes.



ANALYSIS OF REVENUES—CONTINUED

Projection:

These revenues declined by 16% from FY01 to FY02 and are projected to decline an additional 6.7% from FY02 to FY03 and by 10% from FY03 to FY04. Based on discussions with the utility, additional declines are anticipated from FY04 through FY08 and have been incorporated into the financial plan for the General Fund and other entities.

OTHER FINANCING SOURCES:

Other Financing Sources are proceeds received from debt issuances for capital projects. It is the policy of the Board of Supervisors, that debt, short or long term, may not be issued for operational expenses. In FY01, the county issued Certificates of Participation to complete the second phase of a \$40 million capital facilities and parks plan. The first financing for these capital improvements was issued in FY98. Each of the issues has a 15 year term for repayment. The second issue received an A3 rating from Moody's Investors Service due to an assessment of the county's strong financial management structure and the significant amount of cash which was set aside for the principal and interest payments over the life of the issue. These interest earnings appear under the capital funds fund type designation as interest on investments. There are no present plans to issue additional debt for these projects at this time. The Parks and Open Space Initiative became effective in January 2003; the County will issue the first certificate of participation in FY04 as part of this program. Repayment of this debt will use the proceeds from the 1/8 cent voter approved sales tax.

Projection:

Other financing sources have been and will continue to be used for county improvement projects. During the course of FY02, the Board of Supervisors approved the creation and implementation of a revolving loan fund to assist underfinanced improvement districts. The County also created several new improvement districts destined for activation in FY03 and subsequent fiscal years. The revenues and expenditures of these led to a \$3.5M increase in collections from FY02 to FY03. FY04 will likely have the same increases due to new improvement districts and the corresponding road improvements. The County will raise \$11 million in FY04 through the issuance of certificates of participation in order to fund the first phase of the Parks and Open Space Plan.

MISCELLANEOUS:

Miscellaneous revenues are classified as any revenue that doesn't fall within a more specific revenue category. Examples include facilities rental, unanticipated land sales and sales of fixed assets. They are generally revenues derived from non-budgeted sources and are therefore not subject to discernible variances.

Projection:

Miscellaneous revenue is forecasted at the minimum level during the five-year period.

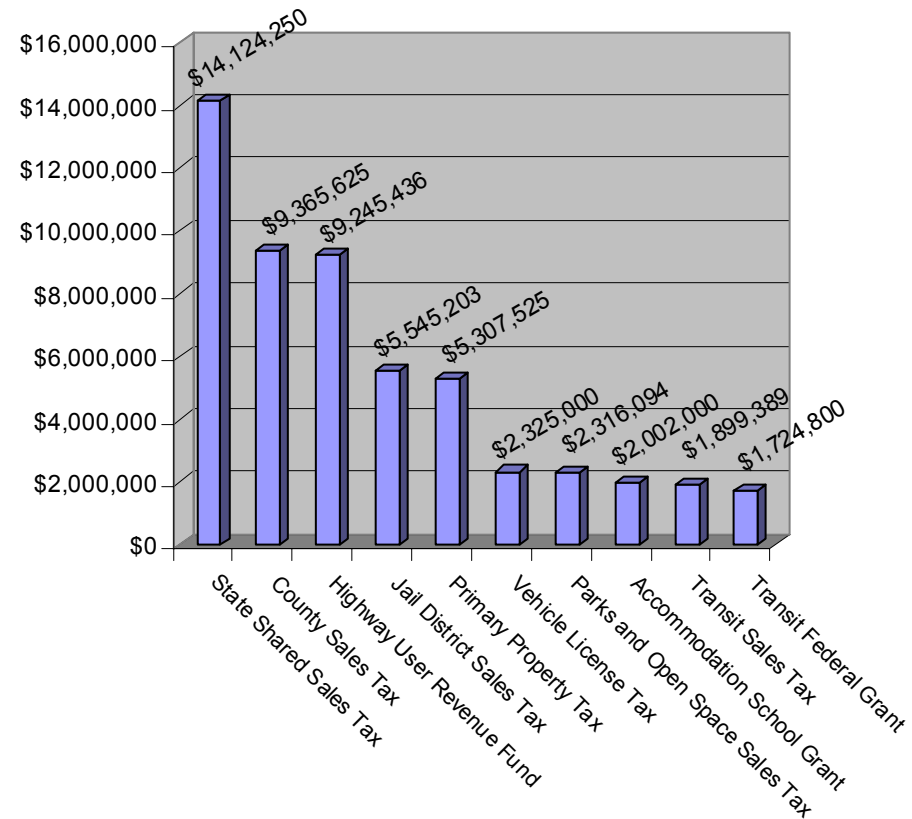


ANALYSIS OF REVENUES TOP TEN REVENUE SOURCES

The County's Top Ten Revenue Sources are (from greatest to least) :

- State Shared Sales Tax—General Fund
- County Sales Tax—General Fund
- Highway User Revenue Fund—Public Works
- Jail Sales Tax—Jail District
- Primary Property Tax-General Fund
- Vehicle License Tax (VLT)—General Fund
- Parks and Open Space Sales Tax—Parks and Recreation
- Accommodation School—School Superintendent
- Transit Sales Tax—Mountain Line Transit
- Transit Federal Grant—Mountain Line Transit

The County's dependence upon outside sources of funding is evident in the proportion represented by both the State shared sales tax base and highway user revenues (i.e. gasoline taxes). These two revenues alone make up 42.36% of the top ten revenues to be collected in FY04. In fact, the top four sources are pegged to the health of the regional tourist economy which has seen a slowdown in activity over the last 18 months. Current growth projections for FY04 through FY08 assume a 1.95% average rate for sales taxes, a five-year low.





GENERAL FUND REVENUE ASSUMPTIONS

The single largest fund in the County is the General Fund. It accounts for approximately 41% of the County's annual revenue. The process of estimating and forecasting revenues involves review and analysis of numerous variables and several months of research. The Office of Planning and Budget takes a "scan" of the local and national economy to estimate current and future growth in retail consumption, tourism spending, and changes in state and federal legislation which would have an impact on revenue collections. A forecast is created and presented to the County Manager and Board of Supervisors in order to define the financial parameters of the budget process in a given fiscal year. This forecast is subsequently adjusted based on a comparison of the departmental revenue estimates in the months following. Listed below are the current assumptions derived to account for specific tax levies, projected growth in sales taxes, other revenues and interest rates, and fund balances (cash on hand) which will earn interest.

- **County Sales Tax** is projected to grow by 1.250% from FY03 estimates to FY04, with the annual growth rate increasing to 2.5% by FY08. **State Shared Sales Tax** is projected to increase by 1.50% from FY03 estimates in FY04 and in FY05, and to increase by 2.0% in FY06 and FY07, and to grow by 2.5% in FY08. A decrease in the portion of State Shared Sales Tax distributions to counties is projected in this forecast, the state legislature has approved a two-year adjustment to make up for their own shortfall. These projections for slower growth are primarily due to the slowdown in the tourist economy's hotel/motel, restaurant/bar, and retail sales sectors, which is a reflection of the national economic slowdown.
- **Auto Lieu Taxes** (or vehicle license taxes) are anticipated to remain flat from FY03 estimate to FY04, and to grow by 1.0% each of the following three years, and then by 2.0% in FY07 and FY08. Tax collections are based on rates applied to the blue book values of vehicles registered in the county. Both the 0% financing for new vehicle purchases and the increase in refinancing activity appears to have saturated this market.
- **Other Intergovernmental Revenue** is projected to show no growth through FY05 and then grow by only 1% annually due to the loss of indirect cost revenues as grant programs may be cut back at the State and Federal levels. Partially offsetting this decrease however is the federal PILT payments, which has been adjusted downward in FY04 due to increased revenues under Title III.
- **Charges for Services**, primarily the County's user fees, are anticipated to decline from FY03 estimates to FY04, and then return to an average annual growth rate of 1.7%. The decrease is due mainly to anticipated decreases in Recorder's fees. Staff anticipates that due to a slowdown in home refinancing transactions, recording fees will decrease back to FY01 levels.
- **Fines and Forfeitures** are projected to grow by 1.0% throughout the 5-year forecast. These revenues are primarily collected through the county justice courts and a majority of revenue is set by statute and do not normally increase annually.
- **Interest on Investments** will decline to \$200,000 by FY06 from \$300,000 for FY03 estimates due to anticipated increases in the General Fund's budgeted expenditures which would correspond to decreases in the fund balance available for interest earnings and as well as declining interest rates.



GENERAL FUND REVENUE ASSUMPTIONS—CONTINUED

- Estimated “**Transfers In**” for FY03 are primarily revenues from Title III Forest Fees for County services provided on Federal lands. Transfers in are estimated at \$528,689 in FY03. Current Federal legislation indicates that Title III funding expires after FY06. Transfers In for years FY07 and FY08 are therefore projected to decrease each year by \$266,000 (FY03 budgeted Title III transfer into the General Fund). FY04 transfers in are \$1,312,446.
- **SRP, or Salt River Project contribution**, will decline by approximately 10% annually during the five-year period. This revenue is not a tax, but a contribution from the utility and could be changed in any budget year. SRP’s contribution in the FY04 Budget is \$64,800, down from \$80,547 collected in FY03.
- **Miscellaneous** revenue is forecasted at the minimum level during the five-year period. These revenues are usually derived from unanticipated sources.
- The County’s **Primary Property tax** was approved for FY04 at six cents above the FY03 rate to .4753 and is maintained at this level over the five-year period.



Coconino County Arizona

GENERAL FUND REVENUE PROJECTIONS—FIVE-YEAR PLAN

The following table displays the General Fund projections for FY03 through FY08.

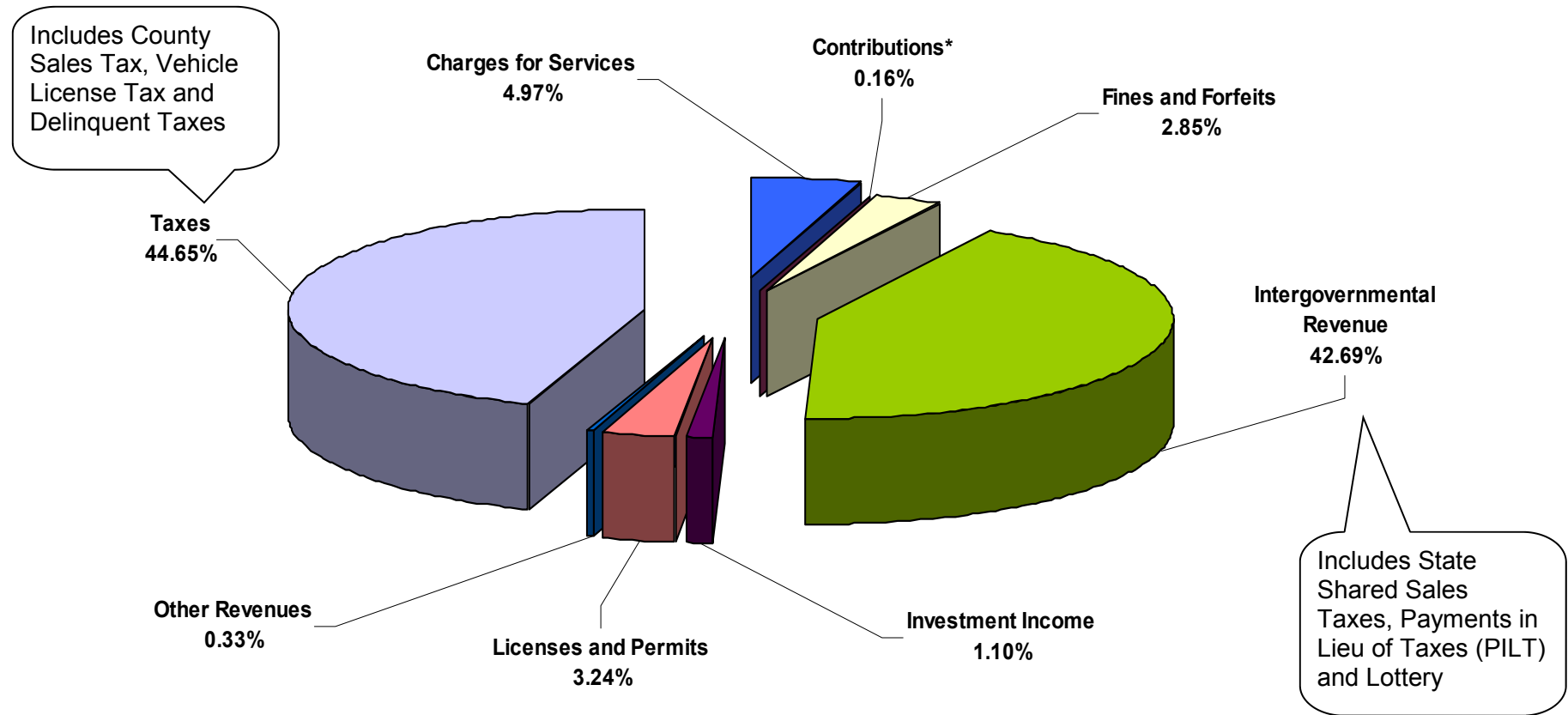
	Estimated FY 2003	Adopted FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	Average Annual Growth FY04-08
Delinquent Taxes	531,454	500,000	500,000	500,000	500,000	500,000	(1.18%)
Utilities	74,600	76,000	76,000	76,000	76,000	76,000	0.38%
Auto Lieu	2,425,000	2,325,000	2,348,250	2,371,733	2,395,450	2,443,359	0.15%
County Sales Tax	9,250,000	9,365,625	9,506,109	9,696,232	9,890,156	10,137,410	1.92%
Subtotal	12,281,054	12,266,625	12,430,359	12,643,964	12,861,606	13,156,769	1.43%
Licenses & Permits	1,109,500	1,274,500	1,299,990	1,325,990	1,352,510	1,379,560	4.87%
State Sales Tax	13,800,000	14,124,250	14,334,355	14,618,697	14,908,726	15,278,513	2.14%
Other Intergovernmental	3,298,061	2,679,322	2,679,322	2,705,023	2,730,980	2,757,197	(3.28%)
Subtotal	17,098,061	16,803,572	17,013,677	17,323,720	17,639,706	18,035,710	1.10%
Charges for Services	1,868,764	1,956,380	2,001,898	2,031,684	2,061,916	2,102,831	2.51%
Fines & Forfeits	1,080,611	1,122,291	1,133,514	1,144,849	1,156,298	1,167,861	1.61%
Interest on Investments	300,000	275,000	250,000	200,000	200,000	200,000	(6.67%)
Contributions - (SRP)	80,547	64,800	58,320	52,488	47,239	47,239	(8.27%)
Miscellaneous	79,363	128,250	35,000	35,000	35,000	35,000	(11.18%)
Sub-Total	\$33,897,900	\$33,891,418	\$34,222,758	\$34,757,695	\$35,354,275	\$36,124,970	1.31%
TRANSFERS IN	528,689	1,312,446	659,162	665,754	528,645	533,932	0.20%
PROPERTY TAX	4,212,739	5,307,525	5,413,676	5,521,949	5,632,388	5,745,036	7.27%
Add'l revenues for 2 New Appraisers			33,224	74,754	124,590	174,426	
Grand Total	\$ 38,639,328	\$ 40,511,389	\$ 40,328,820	\$ 41,020,152	\$ 41,639,898	\$ 42,578,363	2.04%



Coconino County Arizona

GENERAL FUND REVENUES FY04 REVENUES BY PERCENTAGE

This chart details FY04 General Fund base revenues by percentage.





Coconino County Arizona

ANALYSIS OF EXPENDITURES

TOTAL EXPENDITURES FOR THE GENERAL FUND AND GENERAL FUND TYPES

The total Coconino County Adopted Expenditure Budget for FY04 is \$134,042,506.

Of this total, proposed base expenditures for the General Fund (1001) are \$35,913,734. For all other General Fund types, adopted expenditures are \$5,498,201. For General Fund-supported funds which receive budgeted transfers from the General Fund, total adopted expenditures are \$23,865,429 and total proposed transfers out are \$2,304,012. For General-Fund supported funds which receive transfers at actual expenditures, total adopted expenditures are \$7,984,588 and total adopted transfers out are \$3,482,943.

By Fund:	Culture and Recreation	Education	General Government	Health	Highways and Streets	Public Safety	Total
General Fund	622,667	452,932	21,150,319	3,181,257	786,499	9,720,060	35,913,734
Employee Benefit Trust	0	0	302,500	0	0	0	302,500
Self-Insurance Trust Fund	0	0	150,000	0	0	0	150,000
Vacation/Sick Leave Liability	0	0	50,000	0	0	0	50,000
Revenue/Emerg/Expend Reserve	0	0	4,962,201	0	0	0	4,962,201
Computer Lease/Buy Project	0	0	83,500	0	0	0	83,500
Total Gen Fund/Gen Fund types:	622,667	452,932	26,698,520	3,181,257	786,499	9,720,060	41,461,935
By Category-General Fund:							
Regular/Temp/Overtime Wages	283,490	307,837	11,752,869	55,492	386,956	5,167,627	17,954,270
Benefits	83,358	62,771	3,353,320	15,422	103,928	1,789,320	5,408,120
Operations	136,844	73,079	5,185,982	3,107,083	287,461	1,646,330	10,436,779
Travel	21,675	9,245	381,989	3,260	8,154	821,153	1,245,476
Capital Outlay	97,300	0	476,159	0	0	295,630	869,089
Total General Fund:	622,667	452,932	21,150,319	3,181,257	786,499	9,720,060	35,913,734
By Category-Gen Fund Supported:							
Regular/Temp/Overtime Wages	0	0	0	0	0	0	0
Benefits	0	0	50,000	0	0	0	50,000
Operations	0	0	5,498,201	0	0	0	5,498,201
Travel	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Total General Fund-Supported:	0	0	5,548,201	0	0	0	5,548,201



ANALYSIS OF EXPENDITURES

WHERE DID THE MONEY GO?

Coconino County's FY04 budgeted expenditures have increased by \$8,891,608 from FY03 levels.

The County's expenditure budget for FY04 is comprised of its General Fund, Special Revenue Funds, Debt Service Funds and Capital Funds. General Fund expenditures in FY04 represent 29.8% of the total expenditure budget. Special Revenue Funds, which also include grant funds, represent 57.8% of the total budget. The remaining 12.4% is substantially represented by Capital Expenditures. Proprietary Fund expenditures at Coconino County are not included in the expenditure total as the County's one internal service fund is Mechanical Services and these expenditures are already reflected in affected departments' budgets.

Where Did the Money Go?

General Government:

In the County's **General Fund**, overall expenditure increases between FY02 and FY04 were due to additional FTE's and associated benefit costs. Employee retirement and health insurance costs rose notably as did property and casualty insurance costs. This latter increase was felt significantly nationwide as the insurance industry addressed substantially increased claim activity and payouts following the events of September 11. Many other costs previously funded by grants and associated with court-ordered or appointed expenses and attorney fees were passed back to the County by the State. Locally, the addition of new facilities to the County's capital assets resulted in an increase in operating costs associated with the buildings (utilities, custodial and maintenance services). These changes were made in accordance with the Board of Supervisors' goal of enhancing County facilities and workspace for employees and citizens.

Projection:

General Government expenditures in the **General Fund** have been reduced by 6% in FY04 as the County strives to contain expenditures in response to reduced revenues from sales tax and the economy. Only "mandated" costs (deferred from the State, Federal Government, or contractual arrangement) have been added in this budget.



ANALYSIS OF EXPENDITURES — CONTINUED

In **Special Revenue Funds**, General Government expenditures decreased from FY02 to FY04 as some grant programs have been reduced at the request of the State government in order to address budget constraints.

Projection:

Special Revenue Funds are budgeted at decreased levels in FY04 over FY03 as projects are completed for the Assessor and Schools. Efforts will continue to upgrade the Recorder's voter tabulation system which hasn't seen any changes since 1967.

The County's sole **internal service fund**, Mechanical Services, is categorized entirely under General Government and demonstrated a 6.4% increase from FY01 to FY02 which can be attributed to increased fuel and out-maintenance costs.

Projection:

Mechanical Services is projected to experience a 23.2% increase from FY03 to FY04 as fuel prices continue to increase and as the County replaces several motor vehicles.

There are no General Government expenditures associated with **Debt Service** and **Capital Funds**.

Public Safety:

The County realized the completion of a major capital improvement plant, a significant portion of which was the construction of a new jointly occupied law enforcement facility (shared by the Sheriff's Office with the City of Flagstaff Police Department) and a new Juvenile Court services and detention facility in FY01. In the **General Fund**, the significant increase in this expenditure area over the past two fiscal years can be accounted for by the increase in the FTE base for both the Juvenile Court Services department and the Sheriff's Office and additional operational costs associated with the new facilities.

Projection:

Public Safety expenditures are budgeted to remain at the constant same levels between FY03 and FY04.

Similarly, in **Special Revenue Funds**, Public Safety expenditures increased with the expansion of Jail District funding provided through the federal bureau of prisons, the award to the County of an Emergency Response grant and a general increase in Flood Control operational expenditures for drainage projects.

Projection:

These expenditure levels should continue into FY04 and for the rest of the five year period in association with rising population levels and increasing focus on homeland security.



ANALYSIS OF EXPENDITURES — CONTINUED

There are no Public Safety expenditures associated with **Debt Service, Capital and Proprietary Funds**.

Highways and Streets:

The main expenditure base in the **General Fund** for Highways and Streets is in the Geographic Information Systems department which was created as an independent department in Fiscal Year 2001.

Projection:

As the department completes work on the central “parcel” database, it also began a County-wide standard addressing project in FY03 which will be completed during the five year period. As such, the department’s operations, FTE base, and capital outlay needs have expanded accordingly.

Special Revenue Funds expenditures have increased significantly since FY01 as the Public Works department has undertaken several new road construction projects, road resurfacing and capital equipment purchases. Expenditures also increased due to the creation of several new improvement districts and the associated capital construction costs. A part of the increase can also be attributed to the increase in budgeted expenditures for the Recorder and Assessor Storage and Retrieval Funds.

Projection:

This level of expenditure continues into FY04 and beyond, as the Public Works department strives to complete necessary road improvements for the County. As available public funds are forecasted to remain limited, staff expects the creation of improvement districts to serve as a solution for addressing investment in roads in the County. The same assumption would hold true for the Recorder and Assessor’s funds where general funds will become less available, and these departments will be increasingly more reliant on alternatives to enhance operations and expand services.

There are no Highways and Streets expenditures associated with **Debt Service, Capital and Proprietary Funds**.



ANALYSIS OF EXPENDITURES — CONTINUED

Sanitation:

All sanitation expenditures are posted within **Special Revenue Funds** and are applied to both the Solid Waste Division (General Fund-supported) within the Public Works department and Kachina Village Improvement District (KVID).

Projection:

While total FTE costs have declined since FY01, overall expenditures have increased due to increases for contingency expenditures in KVID, increased fuel, insurance and disposal costs, and capital construction projects to improve existing facilities. Solid Waste costs are monitored closely as the General Fund transfers monies annually to cover costs not funded by transfer station fees. Public Works staff have been directed by the Board to look for operational efficiencies in cooperation with the local communities served to control increases in the future.

There are no Sanitation expenditures associated with the **General** (except as a transfer), **Debt Service**, **Capital** and **Proprietary Funds**.

Health:

The Health Services department, having been the beneficiary of new grant awards, has been able to shift a portion of their service level cost burden out of the General Fund and into Special Revenue Funds. The most significant change in the Health expenditure budget has been the shift of funding and responsibility for indigent health care services as part of the Arizona Health Care Cost Containment System (AHCCCS) back to the State of Arizona during the course of Fiscal Year 2002. However, the County still funds base expenditures for AHCCCS and the long-term care piece (ALTCS). In fact increases are still passed back from the State to the Counties in an effort to balance the State Budget. Several new grants in the area of bio-terrorism and nutrition have been awarded to the department since FY01.

Projection:

Staff anticipates a continued reliance on grant funding to supplement General Fund moneys for health services in the future. Conversely, the State may reduce funding for grant programs that pay indirect costs, and this would reduce General Fund revenues derived from the payment of those indirect costs. Staff forecasts continued cost shifts from the State for AHCCCS and ALTCS during the 5 year period.

Welfare:

Welfare expenditures are posted entirely in **Special Revenue Funds**. Overall expenditures increased significantly from FY01 to FY03 as the Mountain Line Transit program (a nationally recognized rural public transportation system), received significant federal grant funding for the purchase of new public transit vehicles and facility improvements. Additionally, a new rural conservation corps employment program was initiated in FY01; the primary purpose of which is conservation management and youth development in the unincorporated areas of the County. This is the Coconino Rural Environmental Corps program.



ANALYSIS OF EXPENDITURES — CONTINUED

Projection:

These expenditure levels are expected to continue during the next five years as the transit system expands and the conservation corps program continues.

There are no Welfare expenditures in the **General, Debt Service, Capital and Proprietary Funds**.

Capital Outlay:

Capital Fund expenditures decreased significantly between FY01 and FY03 as several capital projects neared completion, including the Historical Courthouse renovation, completion of the mold eradication and remodel of the County Administrative Center and the remodel of the former Sheriff's Office to accommodate the Geographic Information Systems (GIS) and Information Technology (IT) departments' new offices.

Projection:

Expenditures will continue to decrease significantly after FY03 as the County completes its major capital investment program. Beginning in FY04 capital expenditures will be incurred for a new capital plan for parks and open space. A sales tax initiative was passed by the voters in November 2002 for the purpose of funding the parks and open space plan. Mountain Line Transit System also has significant capital expenditures in the FY04 Budget. The County is in the process of developing a new Capital Improvement Plan to address continuing facilities, roads and parks needs.

Debt Service: Principal Retirement and Interest and Fiscal Charges

Debt Service Funds experienced a significant decrease in their expenditure budgets between FY01 and FY03 as a significant portion of these funds were reclassified to Capital expenditures. Debt service funds are funded principally by a transfer from the General Fund into a reserve which is dedicated for the repayment of two issues of Certificates of Participation for capital improvements. Interest earned on these moneys are used to repay principal and interest on the debt outstanding.

Projection:

For a complete discussion of specific debt obligations, please refer to section **Improvement Districts and Tax Rate (page 319)**.



RESERVES

POLICIES, CHANGES IN FUND BALANCE AND LONG-TERM OUTLOOK

Responsible reserve policies will provide adequate resources for cash flow and contingency purposes, while maintaining reasonable tax rates. In 1996, the Board of Supervisors directed staff to set up a fiscal reserve for cash liquidity purposes (i.e. designated fund balance) in the County General Fund equal to at least 10% of its annual operating budget. In addition to the General Fund, other major funds, Public Works and the Kachina Village Improvement District (KVID), maintain a contingency fund, also for cash liquidity purposes, (i.e. designated fund balance) equal to at least 10% of their annual operating budgets. Expenditures are authorized by the department director, or the Board of Supervisors in the case of the General Fund, if necessary. The County also maintains an operating contingency of \$300,000 in the General Fund to provide for unanticipated expenditures, or to meet unexpected increases in service demands. Use of these funds is subject to the County Manager's approval. A quarterly activity report on this fund is provided to the Board of Supervisors.

Available fund balances are not used for ongoing operating expenditures unless a determination has been made that available balances are in excess of required guidelines and that plans have been established to address future operating budget shortfalls. For using fund balances, emphasis is placed on one-time uses. An annual review of cash flow requirements and appropriate fund balances is undertaken to determine whether modifications are appropriate for the reserve/contingency policies.

The County has experienced significant decreases in several fund balances between FY 2002 and FY 2004. These declining fund balances are pronounced in the areas of debt service (as debt obligations are paid down), asset repair and replacement funds (as repairs are made to facilities), Public Works Roads Fund (as planned road construction and maintenance projects are completed), and the County Flood Control District (for planned drainage projects). Conversely, significant increases in fund balances have occurred during the past two years for both new and ongoing capital projects, including the Parks and Open Space initiative for which the voters approved an 1/8 cent sales tax in November 2002, which became effective on January 1, 2003, and the transfer of available lapsed General Fund dollars to the operating emergency reserve fund. The following paragraphs explain the reasons for major changes in individual fund balances, as well as the trends that are being experienced for specific fund types, such as debt service and capital projects, after which several pages contain the detail for changes in fund balances for all active County funds from FY02 to FY04.

The fund balances on subsequent pages are as of June 30, or the end of each fiscal year, and are sorted in descending order based on the FY04 forecast ending balances. Many funds have zero fund balances at fiscal year-end, including grant funds that are funded on a reimbursement basis. Several funds with small deficit balances in FY04, such as Boat Patrol (fund 1255), will be resolved through transfers in from other funds. Resolutions have also been identified for those funds reflecting relatively large deficits in FY04. HIV Outpatient & Support (fund 1384) is a federal grant with reimbursements received through the end of the federal fiscal year. Coconino Rural Environment Corps (CREC, fund 1415) will receive contractual payments from various clients, including the U. S. Forest Service. Peaks View Park (fund 1730) will receive a transfer from Parks Capital Projects (fund 1739) and the Coconino Capital Space Plan (fund 1634) will receive a transfer from the Capital Plan Debt Service (fund 1635). A discussion of reserves, policies, changes in fund balances and long-term outlook by major fund type follows:



RESERVES—CONTINUED

General Fund:

The Auditor General, State of Arizona, and the Government Finance Officer's Association (GFOA) recommend that local governments maintain a reserve fund balance in their general fund equal to 10% to 15% of that fund's annual operating budget. The County has set aside 12% of the General Fund's total operating budget as a reserve in FY04, to be used for expenditure emergencies or to make up for shortfalls in estimated revenues. Funds available to set aside have partly been a result of imposed expenditure reductions in the General Fund departmental base budgets in fiscal years 2002, 2003, and 2004. The goals for these annual reduction amounts were 5%, 3% and 6%, respectively, as a result of a slowing national economy as well as State Budget cuts which have affected General Fund expenditure capacity. In the absence of these cuts the fund balance in the County General Fund would be less than 3% of the FY04 expenditure budget.

The General Fund is the County's largest single fund, and a portion of its available funds is used to support certain other funds/functions which are not self-sustaining, for example the solid waste fund and several health and community services programs. A revenue shortfall in any fund that receives general fund support must, by default, be absorbed in the general fund; thus it is very important to have reserve funds available in the general fund.

Debt Service Funds and Capital Projects Funds:

The debt service fund is for the repayment of the \$18.5 million of certificates of participation (COPS) issued in 1998, and the repayment of an additional \$11.6 of COPS issued in 2001 for the completion of the Facilities Plan and Phase I of the Parks Plan. The Facilities debt service fund balance decreased from \$19.4 million in FY03 to \$15.3 million in FY04 (as a result of payments on outstanding debt), while the Parks Projects fund will grow to \$14.9 million with the collection of sales taxes dedicated to the repayment of the first of three bond issues. Approximately \$11 million will be issued for the Parks Plan in May 2004. The projects identified for the Parks program include the purchase of land, additional improvements to Ft. Tuthill County Park and Fairgrounds, and the construction of regional parks. Expenditures to date have been predominantly for planning and engineering. The fund balance is expected to grow by \$2.1 million in FY04. The sales tax, which will be used for the debt repayment, is due to sunset in approximately ten years, once \$33 million has been collected whichever is sooner.

Eight road improvement districts are in various stages of design and construction. Improvement districts issue bonded debt, usually for a period of ten years, in order to raise the necessary funds to complete the construction project. Defeasance of this debt occurs as assessment payments are made by the property owners semi-annually. Overall, due to the timing of assessment payments and debt service due, changes in fund balances for road improvement districts tend to be minimal from year to year.



RESERVES—CONTINUED

Special Revenue Funds:

The largest fund balances for this fund type are the Road Fund (1841) and the Forest Fee Find (1050). Road projects consume several million dollars annually, and are primarily funded from gasoline tax, or Highway User Revenue Fund (HURF), Vehicle License Tax, and from National Forest Fees revenue. The County's receipts for National Forest Fees have declined over the past several years, causing a declining fund balance by \$4 million by year-end FY04. The County is engaged in the development of a revised Capital Plan which will emphasize timing and planning for projects to determine more up to date fund balances.



Coconino County Arizona

Fund Balances at June 30 All County Funds

Fund	Fund Description	FY02 Actual Ending Fund Balance	FY03 Estim. Ending Fund Balance	Incr/(Decr) From FY02 to FY03	% Change From FY02 to FY03	FY04 Forecast Ending Fund Balance	Incr/(Decr) From FY03 to FY04	% Change From FY03 to FY04
1635	Debt Service for Capital Plan	19,371,848	17,512,776	(1,859,072)	-9.6%	15,276,909	(2,235,867)	-12.8%
1739	Parks Capital Projects	7,686,482	7,155,577	(530,905)	-6.9%	14,948,194	7,792,617	108.9%
1050	National Forest Fees	10,158,447	11,902,086	1,743,639	17.2%	7,784,086	(4,118,000)	-34.6%
1006	Revenue/Emerg/Expend Resrv	3,306,764	3,406,917	100,153	3.0%	4,962,201	1,555,284	45.7%
1740	Parks and Open Space	-	761,669	761,669	0	2,859,944	2,098,275	275.5%
1847	Mechanical Services	3,341,152	3,379,115	37,963	1.1%	2,814,165	(564,950)	-16.7%
1841	Road	14,327,226	12,319,996	(2,007,230)	-14.0%	1,931,850	(10,388,146)	-84.3%
4032	Jail District Repair & Repl	1,926,173	1,926,488	315	0.0%	1,926,488	-	0.0%
1637	Asset Repair & Repl Reserve	1,947,301	1,780,746	(166,555)	-8.6%	1,387,932	(392,814)	-22.1%
4001	Flood Control District	935,174	1,091,397	156,223	16.7%	534,002	(557,395)	-51.1%
1818	Recorder's Storage & Retrieval	450,350	519,911	69,561	15.4%	501,405	(18,506)	-3.6%
4002	County Library Fund	408,816	380,826	(27,990)	-6.8%	450,867	70,041	18.4%
1002	Employee Benefit Trust	978,043	689,325	(288,718)	-29.5%	421,825	(267,500)	-38.8%
1639	State Aid to Detention \$2.3 mill	375,292	372,738	(2,554)	-0.7%	372,738	-	0.0%
4027	County Jail District (a)	9,781	325,699	315,918	n/a	325,699	0	0.0%
1052	Title III Forest Fees	65,157	406,486	341,329	523.9%	247,600	(158,886)	-39.1%
1336	Healthy Coconino Fund	278,690	278,690	-	0.0%	244,204	(34,486)	-12.4%
1732	Ft. Tuthill Land Acq & Dev	234,988	233,389	(1,599)	-0.7%	233,389	-	0.0%
4007	KVID Paving Debt Service '92	259,332	207,015	(52,317)	-20.2%	207,015	-	0.0%
1610	5% Local Fill The Gap	74,660	138,160	63,500	85.1%	203,160	65,000	47.0%
1879	Workforce Investment Act	(1,122)	179,867	180,989	n/a	185,242	5,375	3.0%
1638	Capital Projects-Phase II	143,399	142,423	(976)	-0.7%	142,423	-	0.0%
1736	Livestock Arena Fund-Capital	136,845	135,914	(931)	-0.7%	135,914	-	0.0%
1548	Adult Probation Services	317,489	240,133	(77,356)	-24.4%	133,653	(106,480)	-44.3%
1417	Mountain Line	215,371	335,194	119,823	55.6%	123,705	(211,489)	-63.1%



Coconino County Arizona

Fund Balances at June 30 All County Funds –Continued

Fund	Fund Description	FY02 Actual Ending Fund Balance	FY03 Estim. Ending Fund Balance	Incr/(Decr) From FY02 to FY03	% Change From FY02 to FY03	FY04 Forecast Ending Fund Balance	Incr/(Decr) From FY03 to FY04	% Change From FY03 to FY04
1729	Racing	204,128	178,161	(25,967)	-12.7%	119,392	(58,769)	-33.0%
1342	AZ Nutrition Network-Health	(1,247)	52,585	53,832	n/a	105,413	52,828	100.5%
1799	Bad Check Prosecution	153,425	143,050	(10,375)	-6.8%	100,717	(42,333)	-29.6%
1755	Anti-Racketeering	220,360	276,827	56,467	25.6%	95,186	(181,641)	-65.6%
1682	Public Def State Fill the Gap	35,057	62,219	27,162	77.5%	93,119	30,900	49.7%
1610	5% Local Fill The Gap	47,030	87,030	40,000	85.1%	87,030	-	0.0%
1301	WIC Grant	85,944	86,312	368	0.4%	85,545	(767)	-0.9%
4019	Kachina Village Improvement	479,825	396,688	(83,137)	-17.3%	79,699	(316,989)	-79.9%
1074	School Programs	66,121	66,121	-	0.0%	66,121	-	0.0%
1722	Clerk's Forfeiture Fund	137,104	112,704	(24,400)	-17.8%	64,604	(48,100)	-42.7%
1005	Vacation/Sick Leave Liability	107,475	109,744	2,269	2.1%	61,244	(48,500)	-44.2%
1727	Raymond Park	(646,026)	(21,412)	624,614	96.7%	60,876	82,288	384.3%
1305	Family Planning	57,402	60,409	3,007	5.2%	60,770	361	0.6%
1610	5% Local Fill The Gap	21,751	40,251	18,500	85.1%	58,751	18,500	46.0%
1318	St MCH Blck Grnt(School-Based)	75,731	57,504	(18,227)	-24.1%	58,495	991	1.7%
1385	HIV Prevention Planning	37,059	36,795	(264)	-0.7%	58,476	21,681	58.9%
1556	Superior Crt State Fill the Gap	229,250	251,482	22,232	9.7%	55,207	(196,275)	-78.0%
1004	Self Insurance Trust Fund	32,086	52,833	20,747	64.7%	55,173	2,340	4.4%
1819	Voter Tabulation Equipment Fund	-	99,325	99,325	0.0%	54,325	(45,000)	-45.3%
1525	Work Furlough Program	72,321	65,610	(6,711)	-9.3%	52,969	(12,641)	-19.3%
1610	5% Local Fill The Gap	19,400	35,900	16,500	85.1%	50,900	15,000	41.8%
1683	Public Def Fees Svc	92,946	89,803	(3,143)	-3.4%	48,803	(41,000)	-45.7%
1402	Community Svcs Donations	70,884	59,923	(10,961)	-15.5%	48,416	(11,507)	-19.2%
4014	Tusayan Special Lighting District	43,395	46,596	3,201	7.4%	45,496	(1,100)	-2.4%
1603	JCEF Flag JC	51,455	37,467	(13,988)	-27.2%	41,367	3,900	10.4%



Coconino County Arizona

Fund Balances at June 30 All County Funds –Continued

Fund	Fund Description	FY02 Actual Ending Fund Balance	FY03 Estim. Ending Fund Balance	Incr/(Decr) From FY02 to FY03	% Change From FY02 to FY03	FY04 Forecast Ending Fund Balance	Incr/(Decr) From FY03 to FY04	% Change From FY03 to FY04
1842	Pinewood Improvements	207,327	190,948	(16,379)	-7.9%	40,948	(150,000)	-78.6%
1585	Conciliation Court	49,166	40,528	(8,638)	-17.6%	40,796	268	0.7%
1545	Deferred Prosecution	34,319	37,283	2,964	8.6%	40,483	3,200	8.6%
1455	CASA-Special Advocate	3,915	39,045	35,130	897.3%	39,480	435	1.1%
1272	Jail Enhancement	383,451	456,877	73,426	19.1%	38,812	(418,065)	-91.5%
1552	JCEF Superior Court	40,000	42,863	2,863	7.2%	38,474	(4,389)	-10.2%
1016	Computer Lease/Buy Project	20,723	45,091	24,368	117.6%	36,591	(8,500)	-18.9%
1950	Assessor Storage/Retrieval	81,742	152,693	70,951	86.8%	35,204	(117,489)	-76.9%
1315	State STD	21,418	18,936	(2,482)	-11.6%	31,780	12,844	67.8%
1453	Juvenile Probation Service	170,872	178,369	7,497	4.4%	30,320	(148,049)	-83.0%
1723	Clerks Storage & Retrieval	18,066	35,358	17,292	95.7%	29,820	(5,538)	-15.7%
1335	Child Health Grant	11,310	20,903	9,593	84.8%	28,780	7,877	37.7%
1692	Legl Def Fees for Service	23,272	28,318	5,046	21.7%	28,318	-	0.0%
1418	*VanGo	32,448	32,448	-	0.0%	28,199	(4,249)	-13.1%
1475	Juvenile Diversion Fees Fund	94,889	106,549	11,660	12.3%	26,210	(80,339)	-75.4%
1681	Public Defender Training	21,224	25,467	4,243	20.0%	25,417	(50)	-0.2%
4026	Rudd Tank Road Construction	26,959	25,106	(1,853)	-6.9%	25,106	-	0.0%
1610	5% Local Fill The Gap	8,818	16,318	7,500	85.1%	23,818	7,500	46.0%
1424	*Emergency Services	22,592	22,592	-	0.0%	22,592	-	0.0%
1468	24 Diversion-Intake	8,101	19,108	11,007	135.9%	21,816	2,708	14.2%
1752	Attorney Enhancement	28,092	35,162	7,070	25.2%	21,252	(13,910)	-39.6%
1459	Juvenile Treatment Services	1,409	13,252	11,843	840.5%	20,767	7,515	56.7%
1579	Enhancement Fund-	-	16,715	16,715	n/a	20,326	3,611	21.6%
1496	Juvenile Intensive Probation	52,243	78,047	25,804	49.4%	16,561	(61,486)	-78.8%
1733	Livestock Auction Fund	11,149	13,895	2,746	24.6%	16,556	2,661	19.2%



Coconino County Arizona

Fund Balances at June 30 All County Funds –Continued

Fund	Fund Description	FY02 Actual Ending Fund Balance	FY03 Estim. Ending Fund Balance	Incr/(Decr) From FY02 to FY03	% Change From FY02 to FY03	FY04 Forecast Ending Fund Balance	Incr/(Decr) From FY03 to FY04	% Change From FY03 to FY04
1350	Healthy Families	73,408	56,951	(16,457)	-22.4%	16,432	(40,519)	-71.1%
1303	Dental Education	(5,867)	(2,621)	3,246	55.3%	16,391	19,012	n/a
1380	MSM Outreach	15,516	15,499	(17)	-0.1%	16,030	531	3.4%
1406	*State Housing Fund	14,405	14,405	-	0.0%	14,405	0	0.0%
1306	Child Health	2,407	(822)	(3,229)	-134.2%	14,082	14,904	n/a
1606	JCEF Williams JC	4,970	9,370	4,400	88.5%	13,620	4,250	45.4%
1278	Records Imprvmnt	13,381	13,460	79	0.6%	13,460	-	0.0%
1348	Teen Pregnancy Prevention	7,916	12,250	4,334	54.7%	12,509	259	2.1%
1955	Taxpayer Information Fund	20,327	16,112	(4,215)	-20.7%	12,012	(4,100)	-25.4%
1077	Red Rock Pathways	11,985	11,985	-	0.0%	11,985	-	0.0%
1737	Forest High Unit #5 Trail	12,023	11,942	(81)	-0.7%	11,942	-	0.0%
1391	Immunization Program	(523)	7,009	7,532	n/a	11,714	4,705	67.1%
1381	Tobacco Program	55,666	58,440	2,774	5.0%	10,652	(47,788)	-81.8%
1604	JCEF Fredonia JC	6,446	8,500	2,054	31.9%	10,500	2,000	23.5%
1530	Interstate Compact Program	23	4,023	4,000	n/a	9,023	5,000	124.3%
2021	Regional Accommodation School	(6,117)	49,483	55,600	n/a	8,019	(41,464)	-83.8%
1395	AZEIP Case Management	7,543	1,909	(5,634)	-74.7%	8,003	6,094	319.2%
1304	CVD Heartbeat	49,535	45,523	(4,012)	-8.1%	7,644	(37,879)	-83.2%
1430	FEMA	8,670	7,549	(1,121)	-12.9%	7,549	-	0.0%
1605	JCEF Page JC	3,687	5,230	1,543	41.8%	7,230	2,000	38.2%
1320	School Based/Linked Clinic	57,699	4,782	(52,917)	-91.7%	6,916	2,134	44.6%
1693	Legl Defender Training	5,630	6,825	1,195	21.2%	6,825	-	0.0%
4025	4021-03 Rudd Tank Rd Debt SvC	6,533	6,679	146	2.2%	6,679	-	0.0%
1731	Ft. Tuthill-"FUTS"	6,651	6,606	(45)	-0.7%	6,606	-	0.0%
1403	Weed & Seed	(2,031)	6,493	8,524	-419.7%	6,493	-	0.0%



Coconino County Arizona

Fund Balances at June 30 All County Funds –Continued

Fund	Fund Description	FY02 Actual Ending Fund Balance	FY03 Estim. Ending Fund Balance	Incr/(Decr) From FY02 to FY03	% Change From FY02 to FY03	FY04 Forecast Ending Fund Balance	Incr/(Decr) From FY03 to FY04	% Change From FY03 to FY04
1462	Diversion-Consequences	2,553	8,740	6,187	242.3%	5,391	(3,349)	-38.3%
1524	Adult Intensive Probation	2	484	482	n/a	5,169	4,685	968.0%
1691	Legal Def State Fill the Gap	1	5,151	5,150	n/a	5,151	-	0.0%
1521	Adult Probation St Enhancement	4,038	769	(3,269)	-81.0%	5,056	4,287	557.5%
4045	4041-06 Rodeo Drive Operations	4,681	4,645	(36)	-0.8%	4,645	-	0.0%
1274	Inmate Welfare	211,439	145,472	(65,967)	-31.2%	4,091	(141,381)	-97.2%
1327	Family Planning Title X	-	3,830	3,830	n/a	3,946	116	3.0%
1626	Fredonia JC Enhancement Fund	-	1,352	1,352	na/	3,752	2,400	177.5%
1284	Protective Vests	3,762	3,749	(13)	-0.3%	3,749	-	0.0%
1310	Injury Prevention	3,540	3,519	(21)	-0.6%	3,519	-	0.0%
1357	Backcountry Food	-	3,288	3,288	n/a	3,288	-	0.0%
4064	Buckboard Trail ID-Debt Svc	-	3,180	3,180	n/a	3,180	-	0.0%
1100	Emergency Services	7,163	6,361	(802)	-11.2%	5,611	(750)	-11.8%
4042	4041-03 Rodeo Dr Debt Service	4	2,956	2,952	n/a	2,956	-	0.0%
1354	Health Start	(449)	2,625	3,074	n/a	2,625	(0)	0.0%
1317	Supplemental Food Program	179	179	-	0.0%	2,614	2,435	n/a
1326	Flag Comm Found for Teen Clinic	2,599	2,582	(17)	-0.7%	2,582	-	0.0%
1334	Bio-Terrorism	2,500	2,498	(2)	-0.1%	2,498	(0)	0.0%
1843	Forest Highlands Wetlands Proj	82,326	42,313	(40,013)	-48.6%	2,313	(40,000)	-94.5%
1330	Nutrition Grant	2,872	2,310	(562)	-19.6%	2,310	(0)	0.0%
1309	HIV Education	55,781	45,082	(10,699)	-19.2%	2,256	(42,826)	-95.0%
1302	Home Care	18,799	16,285	(2,514)	-13.4%	2,222	(14,063)	-86.4%
1431	APS Energy Assistance	2,182	2,192	10	0.5%	2,168	(24)	-1.1%
1429	Title V	7,205	4,291	(2,914)	-40.4%	2,077	(2,214)	-51.6%
1383	Ryan White Ttl III Planning	-	1,995	1,995	n/a	1,995	-	0.0%



Coconino County Arizona

Fund Balances at June 30 All County Funds –Continued

Fund	Fund Description	FY02 Actual Ending Fund Balance	FY03 Estim. Ending Fund Balance	Incr/(Decr) From FY02 to FY03	% Change From FY02 to FY03	FY04 Forecast Ending Fund Balance	Incr/(Decr) From FY03 to FY04	% Change From FY03 to FY04
1428	Community Service Board	1,939	1,775	(164)	-8.5%	1,871	96	5.4%
4051	Linda Lane Operations	4,146	4,146	-	-	1,646	(2,500)	-60.3%
1329	Injury Prevention Program	1,337	1,337	-	0.0%	1,337	-	0.0%
4017	Kachina CID	1,300	1,291	(9)	-0.7%	1,291	-	0.0%
1628	Williams JC Enhancement Fund	-	-	-	0.0%	1,150	1,150	n/a
1463	Juvenile Probation State Aid	6,282	72	(6,210)	-98.9%	1,122	1,050	n/a
1724	Child Support Automation	18,163	18,490	327	1.8%	1,102	(17,388)	-94.0%
1781	State Aid to County Attorney	84,119	38,619	(45,500)	-54.1%	1,097	(37,522)	-97.2%
1407	Az Nutrition Network	(775)	1,083	1,858	n/a	1,083	-	0.0%
1464	USDA Food Grant	10,057	10,342	285	2.8%	806	(9,536)	-92.2%
1481	Title V Local Delinq Prevention	-	586	586	n/a	586	-	0.0%
4044	4041-15 Rodeo Dr. Prepayment	490	502	12	2.4%	502	-	0.0%
1325	Breast Feeding Peer Support	479	476	(3)	-0.6%	476	-	0.0%
1476	Juv-Judicial Consolidation Proj	-	446	446	n/a	446	-	0.0%
1360	Developmental Services/NICP	(4,721)	(300)	4,421	93.6%	388	688	n/a
4050	4047-15 Linda Lane Prepayment	336	344	8	2.4%	344	-	0.0%
2020	County School Fund	-	-	-	0.0%	289	289	0.0%
1328	Special Care Needs	194	10,676	10,482	n/a	244	(10,432)	-97.7%
1332	Buckle Up America (NACCHO)	228	218	(10)	-4.4%	218	-	0.0%
1452	*Family Counseling (a)	10,213	10,620	407	4.0%	210	(10,410)	-98.0%
1483	JAIBG	-	-	-	0.0%	188	188	0.0%
1322	Prenatal Educ & Prevention	150	150	-	0.0%	150	-	0.0%
1474	Juvenile Victim's Rights Impl	2,177	-	(2,177)	-100.0%	141	141	0.0%
1034	CDBG	134	134	-	0.0%	134	-	0.0%
1586	Drug Enforcement Administration	-	(54)	(54)	n/a	130	184	n/a



Coconino County Arizona

Fund Balances at June 30 All County Funds –Continued

Fund	Fund Description	FY02 Actual Ending Fund Balance	FY03 Estim. Ending Fund Balance	Incr/(Decr) From FY02 to FY03	% Change From FY02 to FY03	FY04 Forecast Ending Fund Balance	Incr/(Decr) From FY03 to FY04	% Change From FY03 to FY04
1307	TB Control	1,934	84	(1,850)	-95.7%	84	-	0.0%
1264	BOJ-Dispatch	55	56	1	1.8%	56	-	0.0%
1482	Juvenile Accountability	-	(1)	(1)	n/a	45	46	n/a
1784	Natl Criminal Hist Improvement	(6)	15	21	350.0%	14	(1)	-6.7%
1311	Developmental Disability	12	9	(3)	-25.0%	9	-	0.0%
1150	*Special Districts	-	1	1	0.0%	6	5	500.0%
1558	IV-D Case Process Enhancement	-	(31)	(31)	n/a	5	36	n/a
1549	Drug War	5	5	-	0.0%	5	-	0.0%
1554	DUI/Drug Court Implementation	-	4	4	n/a	4	-	0.0%
1331	*Health Services Fund	-	-	-	0.0%	-	-	0.0%
1151	Special Districts Coordinator	-	-	-	0.0%	-	-	0.0%
1547	Community Punishment Program	-	(248)	(248)	n/a	-	248	100.0%
4028	Jail District Building Fund	(211,039)	-	211,039	100.0%	-	-	0.0%
4090	3rd Pod Construction from COP's	-	-	-	0.0%	-	-	0.0%
1252	Cannibus Eradication	-	-	-	0.0%	-	-	0.0%
1253	Patrol Boat Equip Replacement	-	-	-	0.0%	-	-	0.0%
1269	Governor's Highway Safety Grant	-	-	-	0.0%	-	-	0.0%
1251	Outside Pay	2,950	2,950	-	0.0%	-	(2,950)	-100.0%
1263	Sheriff Donations	5,930	5,190	(740)	-12.5%	-	(5,190)	-100.0%
1559	State Justice Grant	-	-	-	0.0%	-	-	0.0%
1578	*ADR Grant - Court Admin	-	-	-	0.0%	-	-	0.0%
1589	*Law Library	-	-	-	0.0%	-	-	0.0%
1454	Healthy Community/Youth	1,416	-	(1,416)	-100.0%	-	-	0.0%
1465	DOC Status Offender	929	956	27	2.9%	-	(956)	-100.0%
1477	Juv Account Incntve BG	-	-	-	0.0%	-	-	0.0%



Coconino County Arizona

Fund Balances at June 30 All County Funds –Continued

Fund	Fund Description	FY02 Actual Ending Fund Balance	FY03 Estim. Ending Fund Balance	Incr/(Decr) From FY02 to FY03	% Change From FY02 to FY03	FY04 Forecast Ending Fund Balance	Incr/(Decr) From FY03 to FY04	% Change From FY03 to FY04
1492	PIC Act	29,644	40,533	10,889	36.7%	-	(40,533)	-100.0%
1557	Model Court-State Funds	(1,142)	(1,140)	2	0.2%	-	1,140	100.0%
1762	CCRT:Coordinated Response	-	-	-	0.0%	-	-	0.0%
1765	Children's Justice Grant	-	-	-	0.0%	-	-	0.0%
1793	VOCA-Victims of Crimes	-	6,450	6,450	0.0%	-	(6,450)	-100.0%
1794	Victim Compensation	-	-	-	0.0%	-	-	0.0%
1782	Federal Anti-Racketeering	211,428	200,500	(10,928)	-5.2%	-	(200,500)	-100.0%
1728	*Fair	-	-	-	0.0%	-	-	0.0%
1849	*Solid Waste	31,696	8,450	(23,246)	-73.3%	-	(8,450)	-100.0%
1312	DD Case Management	-	-	-	0.0%	-	-	0.0%
1313	Teen Prenatal	-	-	-	0.0%	-	-	0.0%
1333	Medicaid Awareness Svcs	-	-	-	0.0%	-	-	0.0%
1349	AZEIP Immunization-delete	-	-	-	0.0%	-	-	0.0%
1352	Guidance Center Contract	-	-	-	0.0%	-	-	0.0%
1353	Nutrition Education & Training	-	-	-	0.0%	-	-	0.0%
1356	Dom Violence Prev Educ	-	-	-	0.0%	-	-	0.0%
1408	City CDBG Eviction/Foreclosure	-	-	-	0.0%	-	-	0.0%
1419	*Housekeeping	-	-	-	0.0%	-	-	0.0%
1421	*Case Management	-	-	-	0.0%	-	-	0.0%
1422	*Congregate Meals	-	-	-	0.0%	-	-	0.0%
1423	*Home Delivered Meals	-	-	-	0.0%	-	-	0.0%
1426	*Respite Care	-	-	-	0.0%	-	-	0.0%
1427	*Home Program	-	-	-	0.0%	-	-	0.0%
1627	Page JC Enhancement Fund	-	-	-	0.0%	-	-	0.0%
NEW	Comprehensive Plan Proj. Grant	-	-	-	0.0%	-	-	0.0%



Coconino County Arizona

Fund Balances at June 30 All County Funds –Continued

Fund	Fund Description	FY02 Actual Ending Fund Balance	FY03 Estim. Ending Fund Balance	Incr/(Decr) From FY02 to FY03	% Change From FY02 to FY03	FY04 Forecast Ending Fund Balance	Incr/(Decr) From FY03 to FY04	% Change From FY03 to FY04
1881	Career Cter Training/Education (a)	-	-	-	0.0%	-	-	0.0%
4036	4035-04 Rio Arroyo CID Construct	-	-	-	0.0%	-	-	0.0%
4039	Kiowa-Comanche ID	-	-	-	0.0%	-	-	0.0%
4052	Pinon County ID-Construction	-	-	-	0.0%	-	-	0.0%
4062	Buckboard Trail ID-Construction	-	-	-	0.0%	-	-	0.0%
4085	Pawnee CID	-	-	-	0.0%	-	-	0.0%
4091	Shoshone-Construction	-	-	-	0.0%	-	-	0.0%
4035	4035-03 Rio-Arroyo CID Deby Svc	-	-	-	0.0%	-	-	0.0%
4038	Kiowa-Comanche	-	-	-	0.0%	-	-	0.0%
4054	Pinon CCounty ID Debt Service	-	-	-	0.0%	-	-	0.0%
4074	Oakwood Pines-Debt Service	-	-	-	0.0%	-	-	0.0%
4023	Rudd Tank Road Investment	-	-	-	0.0%	-	-	0.0%
4075	Oakwood Pines-Operations	-	-	-	0.0%	-	-	0.0%
1102	Assistance	-	-	-	0.0%	-	-	0.0%
1531	Drug Treatment & Education	19,151	16,707	(2,444)	-12.8%	-	(16,707)	-100.0%
1757	Drug Prosecution	(23)	(23)	-	0.0%	-	23	n/a
1401	*Community Services	-	-	-	0.0%	-	-	0.0%
1471	Juvenile Detention Enhancement	166	167	1	0.6%	-	(167)	-100.0%
1624	FLAG JP CPAF	17	(3)	(20)	-117.6%	(3)	-	0.0%
1850	Enhancement Grant	-	-	-	0.0%	(10)	(10)	0.0%
1267	*Community Policing	-	(12)	(12)	n/a	(12)	-	0.0%
1460	Juvenile Parole	4,845	5,555	710	14.7%	(20)	(5,575)	-100.4%
1338	Death Certificates	9,098	3,566	(5,532)	-60.8%	(54)	(3,620)	-101.5%
1392	Commodity Suppl Food Program	(887)	(780)	107	-12.1%	(62)	718	-92.1%
1760	Victim Restitution	7,714	11,891	4,177	54.1%	(109)	(12,000)	-100.9%



Coconino County Arizona

Fund Balances at June 30 All County Funds –Continued

Fund	Fund Description	FY02 Actual Ending Fund Balance	FY03 Estim. Ending Fund Balance	Incr/(Decr) From FY02 to FY03	% Change From FY02 to FY03	FY04 Forecast Ending Fund Balance	Incr/(Decr) From FY03 to FY04	% Change From FY03 to FY04
4048	Linda Lane ID Debt Service	(130)	(130)	-	0.0%	(130)	-	0.0%
1283	RATE Gang Task Force	(191)	(191)	-	0.0%	(191)	-	0.0%
4082	Toho-Tolani ID-Construction	-	(212)	(212)	0.0%	(212)	-	0.0%
1254	Metro Unit	126	126	-	0.0%	(536)	(662)	na/
1255	*Boat Patrol	-	(486)	(486)	0.0%	(1,810)	(1,324)	272.4%
1753	Atty VRIA:Victm Rghts	127	(1,351)	(1,478)	n/a	(2,489)	(1,138)	84.2%
1425	*Energy Assistance	(2,893)	(2,893)	-	0.0%	(2,893)	-	0.0%
1275	BJA-LLEBG	(3,521)	(3,521)	-	0.0%	(3,521)	-	0.0%
3001	Fire District Assistance	1,364	(923)	(2,287)	-167.7%	(3,923)	(3,000)	325.0%
1257	Drug Detention	(119)	-	119	-100.0%	(7,294)	(7,294)	0.0%
4056	Tonowanda ID	-	(7,500)	(7,500)	0.0%	(7,500)	-	0.0%
4072	Oakwood Pines-Construction	-	(10,000)	(10,000)	0.0%	(10,000)	-	0.0%
1036	CDBG House Services	(406)	(406)	-	0.0%	(27,666)	(27,260)	na/
1404	*Youth Services-County Funded	-	(36,216)	(36,216)	0.0%	(36,216)	-	0.0%
1878	Welfare to Work	(883)	(883)	-	0.0%	(36,983)	(36,100)	n/a
1384	HIV Outpatient & Support	(31,453)	(100,183)	(68,730)	218.5%	(111,525)	(11,342)	11.3%
1415	CREC Fee For Service (a)	(30,535)	(48,661)	(18,126)	59.4%	(235,991)	(187,330)	385.0%
1730	Parks & Rec - Doney Park	(435,554)	(410,554)	25,000	-5.7%	(435,554)	(25,000)	6.1%
1634	Coconino County CID-Space Plan	(1,330,346)	(1,439,816)	(109,470)	8.2%	(1,967,046)	(527,230)	36.6%



BUDGET PRIORITIES AND BUDGET ALLOCATIONS FOR FY04

The Board of Supervisors, in conjunction with their fiduciary responsibility, regularly reviews and establishes priorities to guide the budget decision-making process and to provide departments focus and direction to better serve Coconino County citizens. At the beginning of each budget cycle, these strategies are reviewed and confirmed by the organization. Departments are requested to submit documentation for increased funding using these priorities as guidance.

This past year the Board of Supervisors identified updated strategic priorities better aligned with the future direction of the organization and designed to respond more closely to the needs of the citizens of Coconino County. These new priorities are:

1. **Alternate Methods of Program Delivery:** Integrated service delivery County-wide; reform of mental health; greater outreach and provision of services to rural communities; to develop the Criminal Justice system, Health and Community Services; collaborate with other organizations and interdepartmentally.
2. **Citizen Outreach:** To provide public education regarding County processes; poll citizens and improve access for citizens; to follow up and track complaints; to hold citizen town halls for citizen input and inclusiveness; to understand the differences in and within each community; to develop youth partnerships; to implement the Help America Vote Act.
3. **Intergovernmental Relations:** Educate citizens on County government, including tribal officials; collaborate with Navajo Nation on health care and infrastructure; work well with other counties on regional issues; emergency services; explore opportunities with other agencies; determine service for the City and County to collaborate on and joint planning for the future; more investment of time and money; greater and more aggressive interaction with the State Legislature; and planning.
4. **Budget and Fiscal Policy:** Refine internal budgeting procedures; line item budget review; budget relative to population growth, service delivery and land use; programmatic budgeting and service approach to resource allocation; review mandated services and ask why; review grants; have a strong fiscal position with reserves; ensure fiscal resources meet needs; stabilize Jail District finances and local population management; develop and maximize existing funding streams; develop fall-back position; analysis of fiscal impact of legislative changes.
5. **Land Management:** become conservation easement experts; accomplish Comprehensive Plan; lot split legislation; joint planning with Community Development and Public Works; design standards reviewed for innovation and Green Building Code; protect open space; address water and drainage issues; develop secondary roads standards (regarding the dirt roads issue); and protect sacred sites.
6. **Organizational Development:** Develop the culture of the organization (inclusiveness, employee outreach); employee development programs; ensure every employee understands the County's reason for being (enhance the public good); internal customer service; employees use creativity and are self-managers; employee recognition programs; explore other models of doing business; develop organizational workplace; fully integrated technology; clear County policy for each County function.
7. **5-Year Capital Plan and beyond:** Completion of Capital Plan; Williams and downtown Master Plan; road improvement projects; expand County parks; Search and Rescue and Transit buildings; inventory priorities; update space plan to include outlying areas; identify funding opportunities; and a long-term maintenance plan.



BUDGET ALLOCATIONS FOR FY04—CONTINUED

8. **Board Development:** set clear priorities; act collectively; Board and staff communicate well; align organizational, departmental and BOS district issues

In order to respond to these priorities, the following highlighted increments are recommended for consideration.

Under **Alternate Methods of Program Delivery**, the County funded mandated increment requests for expenses shifted from the State back to the Health department for ALTCS and Title 36 Involuntary Commitments.

For **Budget and Fiscal Policy**, funding for the Assessor's request for two additional appraisers was approved. These two positions will serve to update the tax rolls and increase the County's property tax revenues in future fiscal years.

Under **Land Management**, sales tax-revenue funded for projects scheduled under the Parks and Open Space program was approved; road improvement projects currently underway received continued funding as did new construction through Public Works; this department also received authorization to add new FTE's to cover operators for outlying areas (Blue Ridge).

Under **Organizational Development**: Using existing funding, a major effort is underway toward the development of the organizational workforce and increasing its level of service provision. Toward this end, two positions formerly half-funded for FY03 were authorized for full and permanent funding in the Flagstaff Justice Court. These positions were initially approved at partial funding under a CPAF phase-in grant and have become integral parts of the service level this department is expected to provide for records management and calendar coordination for the judges in addition to administrative coverage.

Under **5-Year Capital Plan and beyond**: funding was provided for increment requests from Facilities to increase allocations for downtown utilities; former appropriations were not sufficient to cover the increased electrical and gas use burdens placed on remodeled facilities by addition of climate controls and technology units to newly occupied spaces. While Adult Probation's housing remains an outstanding issue, Transit has indicated an interest in the South Dental building and Facilities and Health have been discussing moving the Dental clinic to King Street contingent upon sale of the dental building. Funding for the construction of the Williams Justice facility was also approved, now that agreements have been finalized with other implicated agencies.

How will we measure our progress?

In order to implement these priorities, the Board of Supervisors and the County Manager commissioned all departments to develop goals to be achieved, activities to be performed and quantitative statistics to monitor the progress under each.

These "performance measures" are normally reviewed and updated by each department prior to a line item budget submission in order to permit the department formal planning opportunities during the development of the overall County budget. Details of these goals, activities and measures were provided to the Board, the County Manager and the departments under a separate document.



BUDGET ALLOCATIONS FOR FY04—CONTINUED

Finally, in order to measure the viability of the stated goals against the County's available financial resources, the Office of Planning and Budget develops the organization's Five-Year General Fund Plan in order to examine the impact of certain programs, approved incremental expenditures and staffing increases in the out-years. This plan is provided to the Board of Supervisors and the County Manager as a reference document to assist them in identifying those programs which best serve the County and its citizens and those programs that may ultimately result in fiscal liability for the County.

The County will undertake significant revision of its currently used performance measure system to update its methodology in order to be more in alignment with the current practices of other government agencies. The revised system will be in place and available for organization and citizen reference at the conclusion of next year's budget cycle.

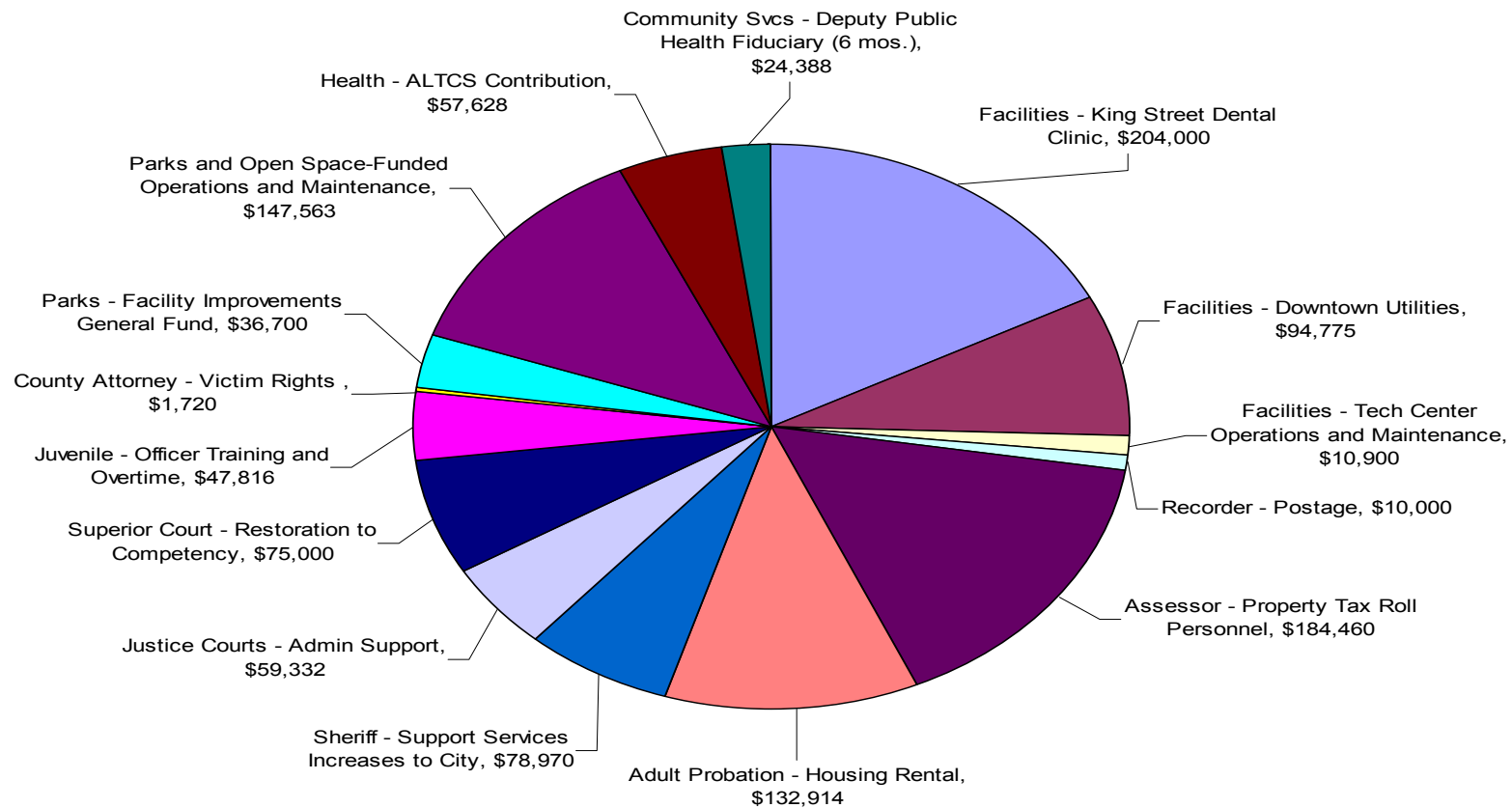


Coconino County Arizona

BUDGET ALLOCATIONS FOR FY04—CONTINUED

INCREMENT HIGHLIGHTS APPROVED FOR FUNDING UNDER THE GENERAL FUND

The following chart illustrates the allocations corresponding to approved General Fund increments by department, general increment purpose and allocation amount.





Coconino County Arizona

TITLE III PROJECTS FOR FY04

FY03 Ending Fund Balance	368,097
FY04 Title III Allocation	701,680
Total Available for FY04 Allocations	\$ 1,069,777

Department	Project Name	Project Description	FY04 Budget
Community Development	Admin. Support for Addressing Project	.5 FTE staff for addressing project.	40,000
Community Development	Comprehensive Plan Project Coordinator	Comprehensive Plan Project Coordinator to update current County Comprehensive Plan.	50,200
Community Services	CREC Program	To continue forest thinning with CREC crews.	42,403
Community Services	Fredonia CREC Project	To continue the Fredonia Project with CREC crews.	19,998
Community Services	Comm CREC	Forest thinning and chain saw purchase.	12,000
Community Services	FT Valley Project (forest thinning)	To fund 1-8 person crew and purchase chainsaws.	30,900
Community Services	Training for CREC crews	Training of corps members to help mitigate the exposure to risk that accompanies the conservation projects.	37,600
Community Services	Summit Restoration Project	Tree thinning for fire protection in conjunction with Summit Fire Department.	20,310
Community Services	Purchase Pick-up truck	To transport crews and equipment to work sites.	28,000
Community Services	Forest Projects	Greater Flagstaff Forest Partnership	10,000
County Manager	Wildfire Risk Reduction-Co-op Extension	Wildfire risk reduction near City/Forest Service interface.	44,000
Geographic Info. Sys.	GIS-Aerial Project	Aerial mapping project to obtain GIS data.	107,100
Geographic Info. Sys.	Street Centerline and Standard Addressing Project	Over the past 1.5 years, the Coconino County Geographic Information System (GIS) Department has been building a foundation to create a standard addressing system for the unincorporated areas of the County.	56,791
Sheriff	Sheriff-Patrol/SAR building plan	Design and engineering costs for new SAR building.	51,630
Sheriff	Search and Rescue - Operating Budget	80% of Search and Rescue operating budget funded by Title III.	92,778
Sheriff	Title III - Flagstaff Patrol	Title III funds to cover patrol activities on federal lands.	69,867
Sheriff	Search and Rescue-Title III-Vehicles	Replace 1983 Chevy one-ton pickup; Snowmobile/ATV replacement program; increase to motor pool for replacement of vehicle purchased through Title III funds.	93,600
Sheriff	Search and Rescue	Title III funds - Replace 1984 GE mobile radio; replace 10 1990 Standard and 10 1984 Uniden portable radios; portable radio battery replacement and radio accessories.	15,000
Title III Reserve	Reserved for future projects	Unallocated portion of Title III funding: possible projects include easements, community cleanups, and CREC projects in Fredonia and Flagstaff	247,600
Total FY 2004 Budget			\$ 1,069,777



GENERAL FUND OPERATING BUDGET

Operating Budget Policies:

The County adopts a balanced budget annually and does not use debt or bond financing to fund current operating expenditures. As a general rule, the County is committed to using only recurring revenues to fund recurring expenditures. In accordance with policy, a waiver was granted as part of the FY02-FY04 budget process and the County used available one-time fund balances to fund some of its appropriations due to a slowdown in revenue growth consistent with the recent national economic slowdown. Due to the continuing inconsistency in the County's revenue streams, efforts are being made to find recurring revenues sources for the continued funding of these appropriations, the most significant of which was the Board of Supervisors decision to raise County primary property tax rate by 14 % in order to cover not only these recurring expenditures but unanticipated and unfunded State mandates. (See Property Tax discussion, page 34-35).

The County maintains a budgetary control system to ensure adherence to the adopted budget. Quarterly reports are prepared and provided to the Board of Supervisors by the Office of Planning and Budget which compare actual revenue and expenditures to budgeted amounts as well as provide updates to the County five-year financial plan and forecast.

As previously stated, the Office of Planning and Budget develops and regularly updates a five-year financial forecasting system which includes projections of revenues, expenditures and future costs of current budget decisions and financing of capital improvements. The current revenue and expenditure five-year plan on the following page illustrates the results of this process.

Departmental requests for increases in funding for FY04 were evaluated within the context of these financial plans and a determination was made on the impacts on the operating budget, the impact on the expenditure limit (see page 73), the impact on service levels and the future cost-benefit to the County. If deficits appear to be forthcoming within a fiscal year after the budget is adopted, spending during the fiscal year must be sufficiently reduced to create a positive cash balance. Before Fiscal Year 2002, the last time this occurred in the County's history was ten years ago at which time staff began developing an in-house forecasting and financial monitoring system so that appropriate steps could be taken prior to a deficit actually occurring. During the course of Fiscal Year 2003, as the impact of the reduced collections in State-shared sales tax and other State-funded program budget reductions became apparent, all departments within Coconino County were required to reduce their expenditure budgets by 6% for FY04. Most departments were able to comply with this requirement. This expenditure budget reduction permitted the County to generate enough in lapse funding to cover those recurring costs approved in Fiscal Year 2003 not covered by the increased property tax for Fiscal Year 2004. These recurring costs will, however, need to be revisited in Fiscal Year 2005.



Coconino County Arizona

GENERAL FUND FIVE-YEAR FINANCIAL SUMMARY FY03-08

Final Budget FY 2004		Base adjusted by 3%			FY 2005	FY 2006	FY 2007	FY 2008	Average growth rate
		FY 2003 Budget	FY 2003 Estimates	94% Base FY 2004					
	Base Expenditure Budget	31,617,553	32,384,234	32,158,902	33,569,678	34,569,678	35,768,783	37,015,852	3.78%
	Increase in Liability Insurance			-	121,763	182,645	273,967	410,950	
	Operating and Capital Carryovers	1,067,896	-	1,138,992					
	Transfers from the General Fund	6,505,056	6,336,428	5,170,147	5,271,999	5,375,857	5,481,762	5,589,752	2.03%
	Budget Increments								
	Approved Increments- Recurring	347,902	-	823,345	-	-	-	-	
	- One Time			817,172					
	Pay Plan	-	-		1,000,000	1,199,105	1,247,069	1,296,952	
	one-time pay adjustment FY04 for benefits increase			587,431					
	Alcohol Counseling Project	48,500	48,500						
	Additional Programs								
	AS 400	48,500	48,500	50,000	50,000	50,000	50,000	50,000	0.00%
	Self-Insurance Trust Fund (In FY03 this was funded with the \$1.6M)	50,000	50,000	100,000	100,000	100,000	100,000	100,000	0.00%
	Solid Waste Program	607,344	656,521	686,756	700,285	714,081	728,148	742,493	2.03%
	Contingency Fund Reserve	291,000	150,000	268,310	300,000	300,000	300,000	300,000	2.95%
	Technology Fund			-	-	-	-	-	
	Training Fund	66,472	66,387	69,583	69,583	69,583	69,583	69,583	0.00%
	Expanded Services- Juvenile			-	315,000	320,000	325,000	330,000	
	Operating costs for Completed Capital Projects								
	Fort Tuthill	30,000	-	-	-	-	-	-	
	Positions & Increments previously funded w/one-time money	715,274	-	-	-	-	-	-	
	Justice Court positions (one time only)	33,715	-						
	Subtotal-Current Operating Expenditures	41,429,212	39,740,570	41,870,638	41,498,308	42,880,949	44,344,312	45,905,582	2.41%
	Revenues								
	Base Revenues	36,972,970	38,339,328	39,566,388	39,408,819	40,150,151	40,769,897	41,708,362	1.35%
	Interest on Investments	300,000	300,000	275,000	250,000	200,000	200,000	200,000	
	Raise Property Taxes: 6 cents			670,001	670,001	670,001	670,001	670,001	
	Revenues Total	37,272,970	38,639,328	40,511,389	40,328,820	41,020,152	41,639,898	42,578,363	1.28%
	Operating Surplus/(Deficit)	(4,156,242)	(1,101,242)	(1,359,249)	(1,169,488)	(1,860,797)	(2,704,414)	(3,327,219)	36.20%
	Use of Fund Balance or Reserves:								
	Beginning Fund Balance-based on Preliminary Audit	5,393,516	5,393,516		(1,059,249)	(1,928,737)	(3,489,534)	(6,193,948)	
	Insurance Reserve: offset Medical Premium Increase FY04-FY06			300,000	300,000	300,000			
	Ending Fund Balance	1,237,274	4,292,274	(1,059,249)	(1,928,737)	(3,489,534)	(6,193,948)	(9,521,167)	199.72%



EXPENDITURE LIMIT

The Arizona Constitution specifies that counties will be subject to expenditure limitations in their annual budgets. This law has been in place since fiscal year 1980 and is based upon a decision by voters to place limits on the spending capacity of local governments. Expenditures that are subject to the limit are those derived from local revenues which include property taxes, county sales tax, fees for services, permits, licenses and court fines as well as a portion of the gasoline tax. Capital expenditures that are debt-financed are not subject to the limit. Additionally, neither are the expenditures to meet debt service obligations. Revenues received from the State or Federal government are excludable from the limit calculation as well.

The Arizona Economic Estimates Commission (the EEC) publishes the expenditure limit for every county by May 1 for the upcoming fiscal year beginning on July 1. Fiscal Year 1980 is referred to as the base year. The calculation for each successive year's expenditure limit as set in statute contains three parts. First, annual growth in the limit can occur based on the County's change in population. The population factor in the calculation is the percentage growth in the County population for the current year compared to the population count as of July 1, 1978. The second factor in the calculation accounts for inflation. Each year since 1980, the current year's national gross domestic product implicit price deflator (GDP) is compared to the 1978 GDP price deflator. The population and inflation factors are multiplied times the third part of the calculation which is the expenditure base for FY1980. The result is the expenditure limit for the new fiscal year.

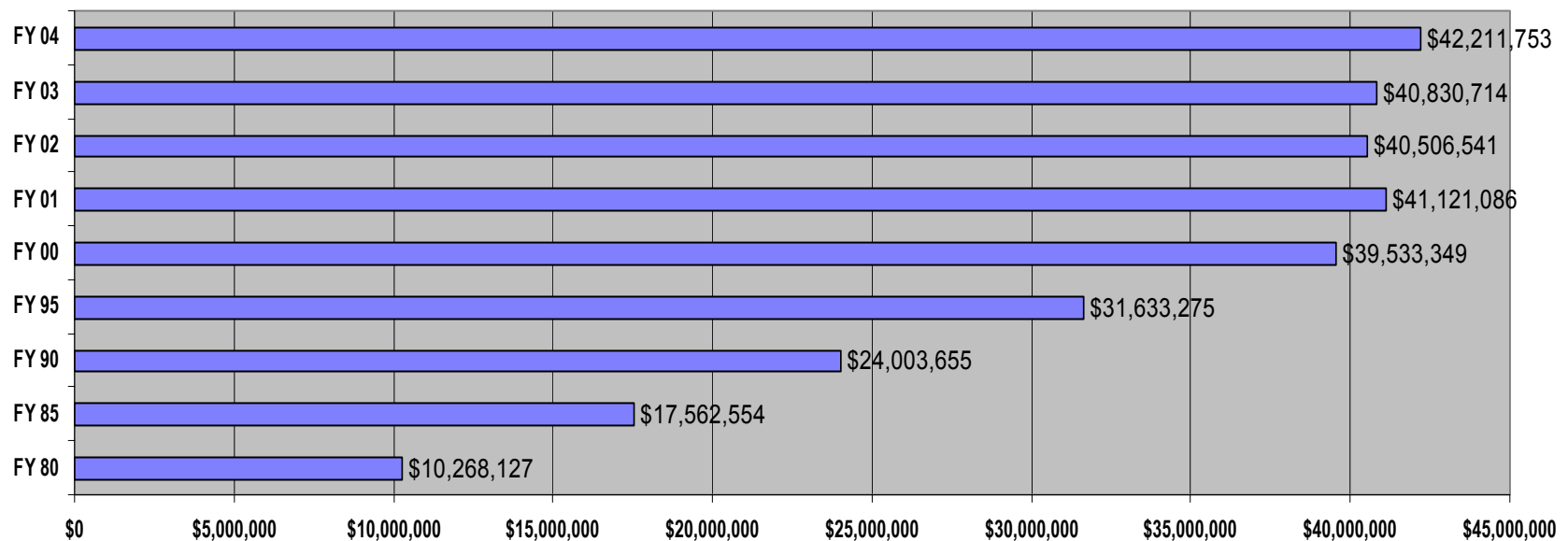
The graph on the following page illustrates the change in the annual expenditure limit since 1980. The annual expenditure limit for FY03 is almost four times what it was in 1980 but only \$330,000 higher than FY02 and in fact less than the limit for FY01. The first reason for this is the Census 2000 for the County figures downsized the actual population (versus previous estimates) and hence the County's expenditure limit. Additionally, the Federal Bureau of Economic Statistics adjusted the formula further by recalculating the base year to 1996 for the GDP price deflator and then re-indexed the calculation on measuring inflation. These combined changes dramatically reduced the expenditure limit figure for the County. The annual expenditure limit for FY04 is four times what it was in 1980 and has surpassed the previously highest expenditure limit in FY01. Coconino County has never exceeded the annual expenditure limit.

The County has accumulated expenditure limit credits from prior years when actual expenditures were less than the limit. These amounts are being carried forward to be used this year and in future years when expenditures would otherwise exceed the limit for a particular year. These carry forward amounts may also be used to support capital projects. The County has begun a discussion on proposing legislative changes to the current law to update parts of the calculation and/or requesting voters to permanently adjust the base to allow a more realistic expenditure budget subject to the limit for the future.



EXPENDITURE LIMIT GROWTH 1980-2004

The chart below illustrates changes in the expenditure limit since 1980. The chart demonstrates the effect of adjustments to the calculation of the Expenditure limit on amounts for the County in FY01, FY02, FY03 and FY04.





DEBT MANAGEMENT POLICY

Coconino County Debt

In 1996 the County adopted a debt management policy with the purpose of maintaining the County's ability to incur present and future debt at minimal interest rates in amounts needed for infrastructure and economic development without endangering its ability to finance essential County services. The County decided that it would not fund current operations from the proceeds of borrowed funds. The County would confine long-term borrowing to capital improvements or projects and when the County finances capital projects by issuing debt, it will repay the debt within a period not to exceed the expected useful life of the project. Since the policy's adoption, the County has followed these guidelines. The County reviews its debt policy every year during its formal review of all fiscal policies at the start of the budget process.

The County had not issued debt since it built the courthouse in 1894 until FY99 when it initiated a multi-million dollar capital facilities improvement program. The County has issued debt (in the form of Certificates of Participation or "COPs" and Pledged Revenue Obligations) to make significant improvements to the infrastructure of general facilities, begin a multi-year infrastructure plan to overhaul park facilities and to finance a new Jail. Future operating and maintenance costs of these new capital projects have been included in the five-year operating financial plan adopted as part of the annual budget.

Issuing debt commits a government's revenues several years into the future, and may limit the government's flexibility to respond to changing service priorities, revenue inflows, or cost structures. When the County committed to these capital financings, the Board directed staff to set up specific reserve accounts using accumulated General Fund cash balances which would be used for the debt's repayment. Current balances are invested for the length of the debt maturity schedule and in accordance with allowable state investment statutes. The debt issued to construct the new County Jail and the Parks and Open Space Plan, however, will use local sales taxes for repayment. A 3/10 of a cent tax and a 1/8 of a cent tax respectively were approved by the voters for this purpose in July 1997.

Special District Debt

Special taxing districts incurred debt on behalf of the residents of Kachina Village for a 1992 paving project and four County Improvement Districts (Buckboard Trail, Linda Lane, Rodeo Drive and Rudd Tank Road) for improvements to their existing roadways. Assessments are levied annually on property owners within the boundaries of these special districts to pay the debt service for these improvements.

For a complete listing of principle outstanding for these debt issues, please refer to the Principle Outstanding graph on the following page.



DEBT SERVICE PAYMENTS

Debt Service Fund Policy

A maximum amount of debt outstanding has not been formally established by the Board of Supervisors, but it is the policy of executive management not to accumulate a principal amount outstanding that exceeds an amount of cash that can be set aside for repayment. So if the County were to issue \$10 million in debt for a capital project, \$10 million would need to be set aside in a cash reserve for a time equal to the length of the debt maturity schedule. Interest earnings would be used to meet debt service obligations. At the time that debt is issued, therefore, the Board can be assured that the total debt incurred can be supported by the existing and projected tax and revenue base.

PRINCIPAL OBLIGATIONS OUTSTANDING

	<u>FY2003</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>
<u>COCONINO COUNTY</u>					
Certificates of Participation, Series 1998	14,075,000	12,935,000	11,745,000	10,505,000	9,210,000
Certificates of Participation, Series 2001	9,625,000	9,005,000	8,355,000	7,675,000	6,970,000
Pledged Revenue Obligations, Series 1998	15,015,000	13,620,000	12,160,000	10,635,000	9,045,000
Pledged Revenue Obligations, Series 2000	2,955,000	2,590,000	2,210,000	1,810,000	1,390,000
Total	\$ 41,670,000	\$ 38,150,000	\$ 34,470,000	\$ 30,625,000	\$ 26,615,000
<u>SPECIAL DISTRICTS</u>					
Kachina Paving	215,000	110,000	-	-	-
Buckboard Trail	-	231,215	211,390	187,761	163,383
Linda Lane	47,600	41,400	34,900	28,000	20,600
Rodeo Drive	29,500	25,700	21,600	17,300	12,700
Rudd Tank Road	80,000	60,000	40,000	20,000	-
Total	\$ 372,100	\$ 468,315	\$ 307,890	\$ 253,061	\$ 196,683

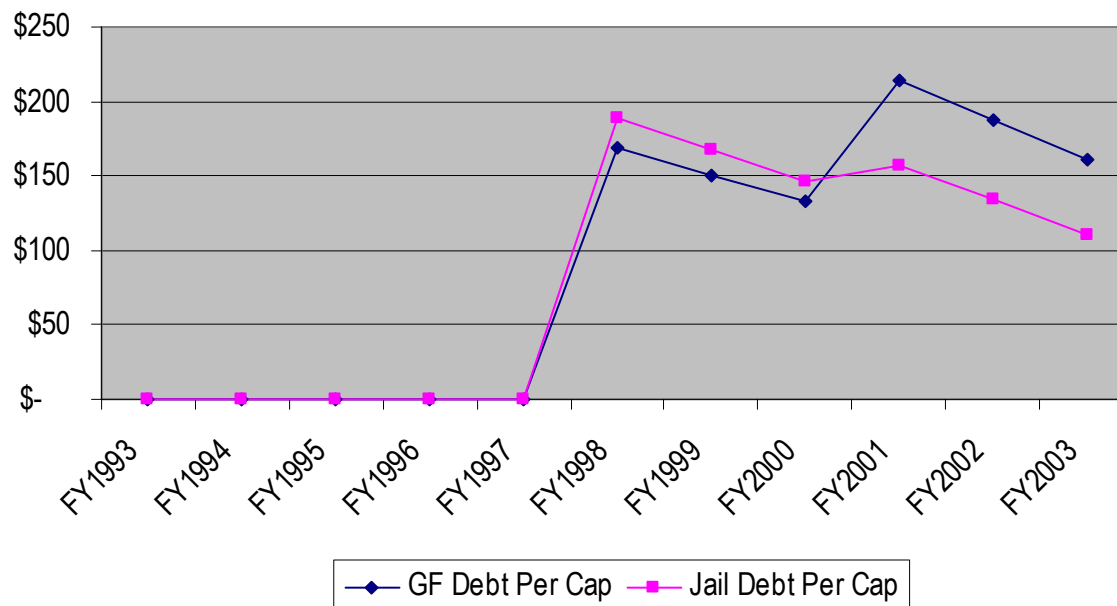


Coconino County Arizona

DEBT PER CAPITA

As indicated by the graph below, debt service per capita experienced a spike in FY98 and again in FY01 when the County issued debt for the capital improvement program. Debt per capita has steadily decreased since FY01 primarily from debt retirement. It is anticipated that debt service per capita will experience an increase in the future due to the Parks and Open Tax Initiative passed by voters in November 2002.

CHANGES IN THE COUNTY'S DEBT PER CAPITA



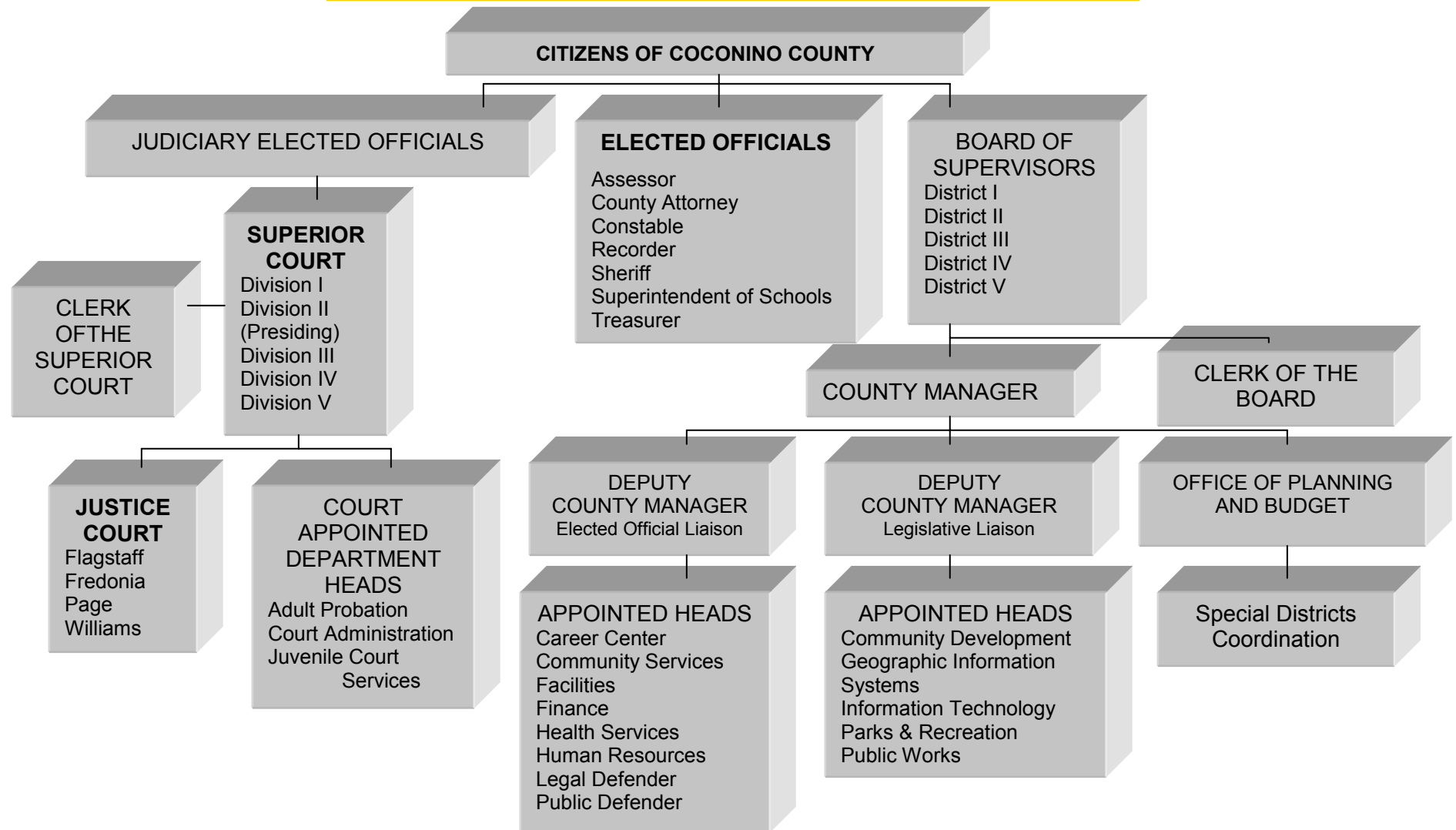


FUTURE DEBT PLANNING

On November 5, 2002, Coconino County voters authorized a one-eighth of one-cent Capital Projects sales tax for a Parks and Open Space Program that will fund the acquisition of natural areas within Coconino County and fund park development and enhancements. This sales tax will remain in effect until \$33 million dollars have been raised, or about 10 years. The County will issue the debt needed to complete specific projects and pledge the revenue received from the Capital Projects Tax to repay this debt.



ORGANIZATION CHART





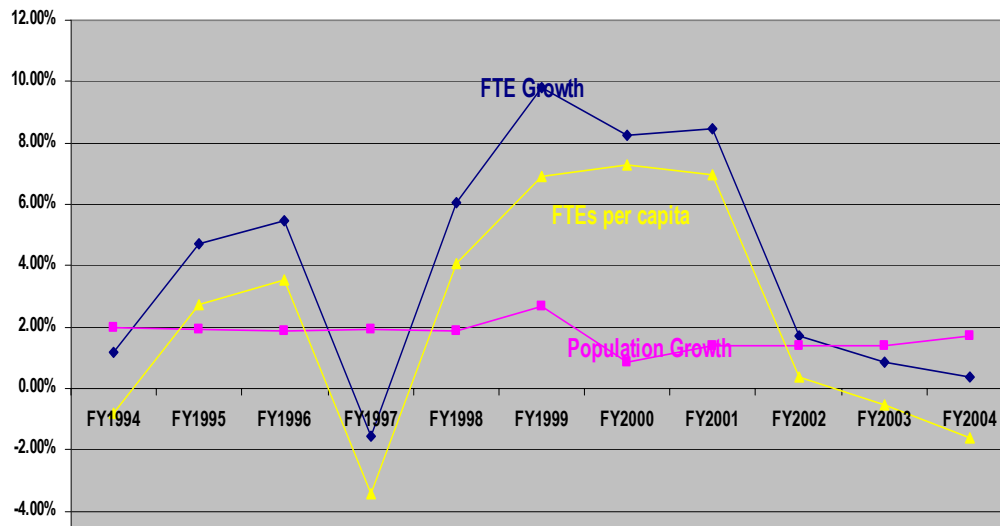
CHANGES IN TOTAL COUNTY PERSONNEL

In order to keep pace with its expanding level of services and increasing number of programs, the County's Full-Time Equivalent (FTE) base has grown significantly since FY1997. During FY03, however, the County decreased staffing by slightly over 19.5 positions. Of these, 6 were limited appointments that were to end in FY03 that were approved to continue through FY04. Other positions were lost due to departmental reorganizations or due to lost State or Federal funding.

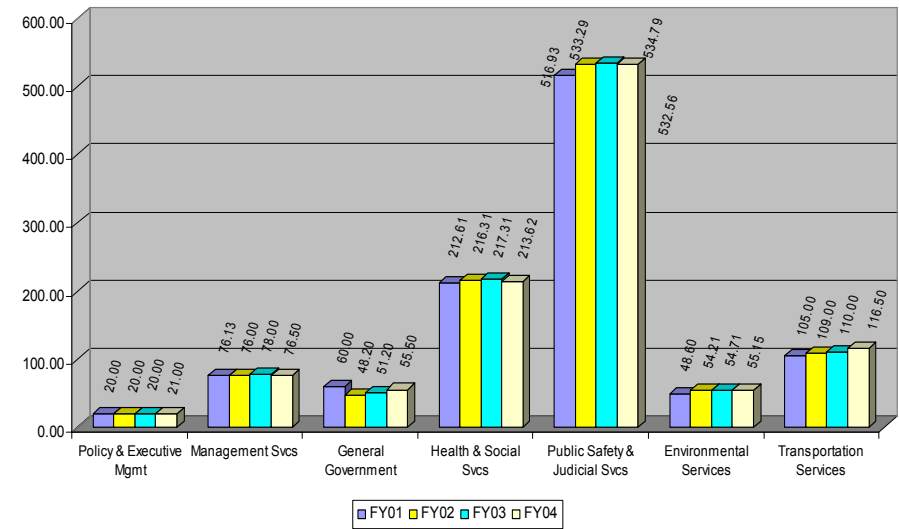
For FY04, the Board of Supervisors authorized an additional 21.68 additional FTE's (including the six limited appointment continuations); 10.25 in the General Fund (of which 5 are funded by the voter-approved Parks and Open Space sales tax in the Parks and Recreation department); and 11.43 in grant and special revenue funds. In the General Fund, the Board of Supervisors approved two new appraisers, a cartographer and an administrative support position for the Assessor's Office. These positions will assist the County in reducing the backlog of properties not appraised at their current value as well as in capturing new construction and personal property values to add to the tax roll in a timely manner. From other funding sources, limited appointment positions approved to be continued include the Comprehensive Plan Coordinator, two formerly grant-funded administrative positions in the Flagstaff Justice Court, and formerly capital-funded positions in Parks and Recreation that will now be funded to assist in the planning and development for the Parks and Open Space program.

Additionally in response to other budgetary constraints, such as reductions in State funding for certain programs as well as taking over unfunded State mandates, the County is holding 28.5 positions vacant for Fiscal Year 2004.

Changes in FTE's Per Capita FY94-FY04



Total FTE Changes by Service Area





Coconino County Arizona

ORGANIZATIONAL FULL-TIME EQUIVALENTS

Department Name	FY01	FY02	FY03	FY03 Mid-Year	FY04 Base	FY04	New FY04 Adopted
	Budget	Budget	Budget	Adjustment		Approved	
Adult Probation	60.500	59.100	59.100	-0.100	59.000		59.000
Assessor	18.000	18.750	20.750	-0.750	20.000	4.000	24.000
Board of Supervisors	11.000	11.000	11.000	-	11.000		11.000
Career & Training-JTPA	9.750	14.788	14.788	-3.788	11.000		11.000
Clerk of Superior Court	20.500	20.500	20.500	-	20.500		20.500
Community Development	17.000	19.000	19.500	-1.500	18.000	2.000	20.000
Community Services	83.260	90.360	90.360	0.010	90.370	1.500	91.870
Constable	1.000	1.000	1.000	-	1.000		1.000
County Attorney	39.750	42.375	8.000	-0.375	42.000	0.250	42.250
County Manager	5.000	5.000	5.000	-	5.000		5.000
Facilities	31.000	28.000	28.000	-1.500	26.500		26.500
Finance	12.500	13.000	13.000	-	13.000		13.000
GIS	4.500	7.000	8.000	-	8.000		8.000
Health	119.600	111.165	112.165	-1.515	110.650	0.100	110.750
Human Resources	9.130	9.000	10.000	-	11.000		11.000
Information Technology	19.000	19.000	19.000	-	18.000		18.000
Justice Court-Flagstaff	19.750	19.750	19.750	-4.000	15.750	2.000	17.750
Justice Court-Fredonia	2.000	2.000	2.000	-	2.000		2.000
Justice Court-Page	5.500	5.000	5.000	-	5.000		5.000
Justice Court-Williams	4.000	4.000	4.000	-	4.000		4.000
Juvenile Court Services	67.350	75.940	75.940	-2.440	73.500		73.500
Legal Defender	4.475	4.475	4.475	-	4.475		4.475
Office of Planning & Budget	4.000	4.000	4.000	1.000	5.000		5.000
Parks and Recreation	11.000	14.500	14.500	-3.750	10.750	6.000	16.750
Public Defender	21.000	21.000	21.000	-	21.000		21.000
Public Works	105.000	109.000	110.000	-	110.000	6.500	116.500
Public Works-Kachina Village Imp Dist	8.000	8.000	8.000	-	8.000		8.000
Public Works-Solid Waste	12.600	12.710	12.710	-2.310	10.400		10.400
Recorder	15.000	15.000	15.000	1.500	16.500		16.500
School Superintendent	19.250	6.450	7.450	-0.450	7.000		7.000
Sheriff	84.000	88.500	89.000	-2.500	86.500		86.500
Sheriff-Jail District	161.500	162.796	162.796	3.784	166.580		166.580
Superior Courts	25.600	26.850	27.850	0.150	28.000	1.000	29.000
Treasurer	7.750	8.000	8.000	-	8.000		8.000
Total	1039.265	1057.009	1031.634	-18.533	1047.475	23.350	1070.825



Coconino County Arizona

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Coconino County Arizona

ADOPTED BUDGET SCHEDULE A FISCAL YEAR 2003-2004 SUMMARY SCHEDULE OF ESTIMATED REVENUES AND EXPENDITURES/EXPENSES

FUND (1)	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2002-03*	ACTUAL EXPENDITURES/ EXPENSES 2002-03**	UNRESERVED FUND BALANCE/ UNRESTRICTED NET ASSETS July 1, 2003**	DIRECT PROPERTY TAX REVENUES 2003-04	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2003-04	OTHER FINANCING		INTERFUND TRANSFERS		TOTAL FINANCIAL RESOURCES AVAILABLE 2003-04	BUDGETED EXPENDITURES/ EXPENSES 2003-04
						2003-04 SOURCES	2003-04 <USES>	2003-04 IN	2003-04 <OUT>		
1. General Fund	\$ 38,419,352	\$ 33,635,260	\$ 7,926,692	Primary: \$ 5,307,525	\$ 34,050,258	\$ 0	\$ 0	\$ 1,312,446	\$ 5,786,401	\$ 42,810,520	\$ 41,461,936
2. General Fund - Override Election				Secondary:							
3. Total General Fund	38,419,352	33,635,260	7,926,692	5,307,525	34,050,258			1,312,446	5,786,401	42,810,520	41,461,936
4. Special Revenue Funds	69,731,006	55,310,798	36,235,154	3,708,465	51,465,515	0	0	5,786,401	1,312,446	95,883,089	76,510,013
5. Debt Service Funds Available	3,121,154	3,038,828	17,938,448		1,050,944	0	0	0	0	18,989,392	3,286,811
6. Less: Designation for Future Debt Retirement											
7. Total Debt Service Funds	3,121,154	3,038,828	17,938,448		1,050,944					18,989,392	3,286,811
8. Capital Projects Funds	8,445,551	2,231,682	7,559,726		254,375	19,401,944	0	0	0	27,216,045	12,783,746
9. Permanent Funds						0	0	0	0		
10. Enterprise Funds Available						0	0	0	0		
11. Less: Designation for Future Debt Retirement											
12. Total Enterprise Funds											
TOTAL ALL FUNDS	\$ 119,717,063	\$ 94,216,568	\$ 69,660,020	\$ 9,015,990	\$ 86,821,092	\$ 19,401,944	\$	\$ 7,098,847	\$ 7,098,847	\$ 184,899,046	\$ 134,042,506

EXPENDITURE LIMITATION COMPARISON

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC expenditure limitation
7. Audited Carry-Forward Used

2002-03	2003-04
\$ 119,717,063	\$ 134,042,506
(39,433,995)	(44,180,298)
80,283,068	89,862,208
(31,189,403)	(34,944,607)
\$ 49,093,665	\$ 54,917,601
\$ 40,860,585	\$ 42,211,753
8,233,080	12,705,848

* Includes Expenditure/Expense Adjustments Approved in 2002-03 from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

(1) Due to the implementation of Governmental Accounting Standards Board Statement No. 34, which reclassified certain funds, comparisons by fund type between fiscal year 2002-03 and 2003-04 may not be possible for certain funds. Additional information may be obtained from the County Finance Department.



Coconino County Arizona

ADOPTED BUDGET SCHEDULE B—PAGE (1) OF (2) TAX YEAR 2003 LEVY LIMIT WORKSHEET—TAX AUTHORITY: COUNTY OF COCONINO

SECTION A: 2002 MAXIMUM LEVY LIMIT

A.1	2002 MAXIMUM ALLOWABLE PRIMARY TAX LEVY LIMIT (AMOUNT ON LINE D.5 FROM 2001 WORKSHEET)	\$5,349,451
A.2	LINE A.1 MULTIPLIED BY 1.02 EQUALS	5,456,440

SECTION B: 2003 NET ASSESSED VALUE OF ALL PROPERTY SUBJECT TO TAXATION IN 2002

B.1	CENTRALLY ASSESSED (SRP NOT INCLUDED)	203,425,612
B.2	LOCALLY ASSESSED REAL	827,089,250
B.3	LOCALLY ASSESSED PERSONAL PROPERTY	35,046,786
B.4	TOTAL OF B.1 THROUGH B.4 EQUALS	1,065,561,648
B.5	B.4 DIVIDED BY 100 EQUALS	10,655,616

SECTION C: 2003 NET ASSESSED VALUES

C.1	CENTRALLY ASSESSED (SRP NOT INCLUDED)	225,911,917
C.2	LOCALLY ASSESSED REAL	853,398,801
C.3	LOCALLY ASSESSED PERSONAL PROPERTY	37,357,770
C.5	TOTAL OF C.1 THOUGH C.4 EQUALS	1,116,668,488
C.6	C.5 DIVIDED BY 100 EQUALS	11,166,685

SECTION D: 2003 LEVY LIMIT CALCULATION

D.1	ENTER LINE A.2	5,456,440
D.2	ENTER LINE B.5	10,655,616
D.3	DIVIDE D.1 BY D.2 AND ENTER RESULT	0.5121
D.4	ENTER LINE C.5	11,166,685
D.5	MULTIPLY D.4 BY D.3 AND ENTER RESULT	5,718,459
	<u>LINE D.5 EQUALS 2003 MAXIMUM ALLOWABLE LEVY LIMIT</u>	
D.6	ENTER EXCESS PROPERTY TAXES COLLECTIBLE PURSUANT TO ARS 42-301, SECTION I	0
D.7	ENTER AMOUNT IN EXCESS OF EXPENDITURE LIMITATION PURSUANT TO ARS 42-301, SECTION J	0
D.8	LINE D.5 MINUS LINE D.6 AND LINE D.7 EQUALS <u>2002 ALLOWABLE LEVY LIMIT</u>	5,718,459



Coconino County Arizona

ADOPTED BUDGET SCHEDULE B FISCAL YEAR 2003-2004—PAGE (2) OF (2) SUMMARY OF TAX LEVY AND TAX RATE INFORMATION

	2002-03 FISCAL YEAR	2003-04 FISCAL YEAR
1. Maximum allowable primary property tax levy calculated in accordance with A.R.S. §42-17051(A).	\$ 5,349,451	\$ 5,662,626
2. Amount received from primary property taxation in the 2002-03 fiscal year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18).	\$ -	
3. Property tax levy amount		
A. Primary property taxes	\$ 4,354,424	\$ 5,307,525
B. Secondary property taxes		
General Fund-Override election	\$ -	\$ -
Library District	2,060,179	2,186,665
Fire District Assistance	1,084,876	1,151,482
Flood Control District	340,075	370,318
Total secondary property taxes	\$ 3,485,130	\$ 3,708,465
C. Total property tax levy amounts	\$ 7,839,554	\$ 9,015,990
4. Property taxes collected*		
A. Primary property taxes		
(1) 2002-03 year's levy	\$ 4,100,590	
(2) Prior years' levies	102,184	
(3) Total primary property taxes	\$ 4,202,774	
B. Secondary property taxes		
(1) 2002-03 year's levy	\$ 3,227,377	
(2) Prior years' levies	139,118	
(3) Total secondary property taxes	\$ 3,366,495	
C. Total property taxes collected	\$ 7,569,269	

5. Property tax rates

A. County tax rate

(1) Primary property tax rate	0.4153	0.4753
(2) Secondary property tax rates		
General Fund - Override election		
Library District	0.1899	0.1899
Fire District Assistance	0.1000	0.1000
(3) Total county tax rate	0.7052	0.7652

B. Special assessment district tax rates

Secondary property tax rates		
Flood Control District	0.0797	0.0797

* Includes actual property taxes collected as of the date the proposed budget was prepared plus estimated property tax collections for the remainder of the fiscal year.



Coconino County Arizona

ADOPTED BUDGET SCHEDULE C FISCAL YEAR 2003-2004—PAGE (1) OF (23) SUMMARY BY FUND TYPE OF REVENUES OTHER THAN PROPERTY TAXES

General Fund Operations Revenues	Actual Revenues 2001-2002	Budgeted Revenues 2002-2003	Actual Revenues 2002-2003	Estimated Revenues 2002-2003	Base Revenues 2003-2004	Percent Change FY03 to FY04 Base
<i>Description</i>						
Charges for Services	1,200,658	1,652,165	1,541,097	1,868,764	1,956,380	13.11%
Fines & Forfeitures	740,941	1,090,291	794,714	1,080,611	1,122,291	-0.89%
Interest on Investments	303,310	300,000	364,241	300,000	275,000	0.00%
Intergovernmental Revs	11,853,811	16,136,480	12,542,706	17,098,061	16,803,572	5.96%
Licenses & Permits	712,665	983,500	816,669	1,109,500	1,274,500	12.81%
Other Revenues	79,022	172,560	137,835	159,910	193,050	-7.33%
Taxes	8,485,958	11,826,000	8,779,653	12,357,072	12,266,625	4.49%
General Fund Operations Total	23,376,365	32,160,996	24,976,915	33,973,918	33,891,418	5.38%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE C FISCAL YEAR 2003-2004—PAGE (2) OF (23) SUMMARY BY FUND TYPE OF REVENUES OTHER THAN PROPERTY TAXES

General Fund Reserves Revenue		Actual Revenues 2001-2002	Budgeted Revenues 2002-2003	Actual Revenues 2002-2003	Estimated Revenues 2002-2003	Base Revenues 2003-2004	Percent Change FY03 to FY04 Base
<i>Fund No. and Description</i>							
1016	Computer Lease/Buy Project	40,102	7,573	8,126	8,319	0	9.85%
1002	Employee Benefit Trust	43,989	42,948	29,348	36,291	35,000	-15.50%
1006	Revenue/Emerg/Expend Resrv	108,880	120,000	94,900	99,020	120,000	-17.48%
1004	Self Insurance Trust Fund	8,778	6,858	72,476	74,206	2,340	982.04%
1005	Vacation/Sick Leave Liability	3,436	2,000	3,233	2,269	1,500	13.45%
General Fund Operations Total		205,185	179,379	208,083	220,105	158,840	-11.45%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE C FISCAL YEAR 2003-2004—PAGE (3) OF (23) SUMMARY BY FUND TYPE OF REVENUES OTHER THAN PROPERTY TAXES

Special Revenue Funds <i>Fund No. and Description</i>	Actual Revenues 2001-2002	Budgeted Revenues 2002-2003	Actual Revenues 2002-2003	Estimated Revenues 2002-2003	Base Revenues 2003-2004	Percent Change FY03 to FY04 Base
<u>Adult Probation</u>						
1548 Adult Probation Services	230,140	353,000	240,311	324,339	378,000	107.08%
1545 Deferred Prosecution	8,456	11,000	2,649	2,964	3,200	29.09%
1525 Work Furlough Program	63,316	114,000	65,890	92,050	102,500	89.91%
Sub-total	301,912	478,000	308,850	419,353	483,700	101.19%
<u>Assessor</u>						
1950 Assessor Storage/Retrieval	29,363	160,000	175,192	236,000	200,000	125.00%
Sub-total	29,363	160,000	175,192	236,000	200,000	125.00%
<u>Career Center</u>						
1895 JTPA	16	0	3	0	0	0.00%
Sub-total	16	0	3	0	0	0.00%
<u>Clerk of Superior Court</u>						
1722 Clerk's Forfeiture Fund	4,569	5,000	9,773	6,630	5,000	100.00%
1723 Clerks Storage & Retrieval	15,924	23,000	17,373	23,334	23,000	100.00%
1710 Spousal Maintenance	0	0	1,283	-2	0	0.00%
Sub-total	20,493	28,000	28,429	29,962	28,000	100.00%

* Fund descriptions preceded by an asterisk are budgeted to receive a transfer from the General Fund.



Coconino County Arizona

ADOPTED BUDGET SCHEDULE C FISCAL YEAR 2003-2004 — PAGE (4) OF (23)

SUMMARY BY FUND TYPE OF REVENUES OTHER THAN PROPERTY TAXES

Special Revenue Funds	Actual Revenues 2001-2002	Budgeted Revenues 2002-2003	Actual Revenues 2002-2003	Estimated Revenues 2002-2003	Base Revenues 2003-2004	Percent Change FY03 to FY04 Base
<i>Fund No. and Description</i>						
<u>Community Development</u>						
4045 4041-06 Rodeo Drive Operations	1,471	0	8	0	0	0.00%
4051 4047-06 Linda Lane Operations	1,361	0	7	0	0	0.00%
4050 4047-15 Linda Lane Prepayment	11	0	0	0	0	0.00%
4001 Flood Control District	28,990	41,970	33,280	31,511	39,333	93.72%
0000 New fund number					-30,000	
Sub-total	31,833	41,970	33,295	31,511	9,333	22.24%
<u>Community Services</u>						
1401 *Community Services	5,140	0	650	650	0	0.00%
1402 Community Svcs Donations	11,378	1,700	5,695	3,246	3,200	188.24%
1415 CREC Fee For Service	346,920	865,433	497,067	887,273	949,802	109.75%
Sub-total	363,438	867,133	503,412	891,169	953,002	109.90%
<u>County Attorney</u>						
1755 Anti-Racketeering	147,591	155,000	508,201	494,467	255,500	164.84%
1752 Attorney Enhancement	83,249	125,000	81,537	124,237	124,500	99.60%
1799 Bad Check Prosecution	56,778	72,000	60,509	74,450	71,000	98.61%
1782 Federal Anti-Racketeering	365	500	129	500	500	100.00%
1781 State Aid to County Attorney	52,297	105,192	74,175	82,463	67,500	64.17%
1760 Victim Restitution	2,103	5,000	18,611	16,891	8,000	160.00%
Sub-total	342,383	462,692	743,162	793,008	527,000	113.90%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE C FISCAL YEAR 2003-2004 — PAGE (5) OF (23) SUMMARY BY FUND TYPE OF REVENUES OTHER THAN PROPERTY TAXES

Special Revenue Funds <i>Fund No. and Description</i>	Actual Revenues 2001-2002	Budgeted Revenues 2002-2003	Actual Revenues 2002-2003	Estimated Revenues 2002-2003	Base Revenues 2003-2004	Percent Change FY03 to FY04 Base
<u>Finance</u>						
1150 *Special Districts	1,210	14,660	1,062	1,934	9,830	67.05%
Sub-total	1,210	14,660	1,062	1,934	9,830	67.05%
<u>Flagstaff Justice Court</u>						
1625 Flag JC Enhancement Fund	0	0	8,284	5,975	10,242	-
Sub-total	0	0	8,284	5,975	10,242	-
<u>Fredonia Justice Court</u>						
1626 Fredonia JC Enhancement Fund	0	0	1,485	1,352	2,400	-
Sub-total	0	0	1,485	1,352	2,400	-
<u>Health Services</u>						
1331 *Health Services Fund	932,202	1,110,358	855,150	1,073,952	1,325,543	119.38%
1338 Death Certificates	20,289	23,900	30,279	36,024	39,220	164.10%
Sub-total	952,491	1,134,258	885,429	1,109,976	1,364,763	120.32%
<u>Juvenile Court Services</u>						
1475 Juvenile Diversion Fees Fund	24,165	26,000	28,119	26,776	25,200	96.92%
1453 Juvenile Probation Service	30,509	25,000	49,249	46,243	29,650	118.60%
Sub-total	54,674	51,000	77,368	73,019	54,850	107.55%

* Fund descriptions preceded by an asterisk are budgeted to receive a transfer from the General Fund.



Coconino County Arizona

ADOPTED BUDGET SCHEDULE C FISCAL YEAR 2003-2004—PAGE (6) OF (23) SUMMARY BY FUND TYPE OF REVENUES OTHER THAN PROPERTY TAXES

Special Revenue Funds <i>Fund No. and Description</i>	Actual Revenues 2001-2002	Budgeted Revenues 2002-2003	Actual Revenues 2002-2003	Estimated Revenues 2002-2003	Base Revenues 2003-2004	Percent Change FY03 to FY04 Base
<u>Kachina Village Improvement</u>						
1843 Forest Highlands Wetlands Proj	39,356	15,000	4,855	-513	0	0.00%
4017 Kachina CID	44	0	43	-9	0	0.00%
4019 Kachina Village Improvement	616,052	920,450	623,770	907,459	920,450	100.00%
Sub-total	655,452	935,450	628,668	906,937	920,450	98.40%
<u>Legal Defender</u>						
1690 Indigent Legal Rep-HB 2645	0	0	0	0	0	0.00%
1691 Legal Def State Fill the Gap	5,127	4,000	6,358	5,150	0	0.00%
1692 Legl Def Fees for Service	3,897	6,200	4,985	10,046	0	0.00%
1693 Legl Defender Training	1,047	1,600	1,437	2,515	0	0.00%
Sub-total	10,071	11,800	12,780	17,711	0	0.00%
<u>Non-Departmental</u>						
1859 Employee Suggestion Award	0	0	128	-29	0	0.00%
1052 Title III Forest Fees	0	0	96	707,613	8,000	-
Sub-total	0	0	224	707,584	8,000	-
<u>Page Justice Court</u>						
1627 Page JC Enhancement Fund	0	0	1,078	1,470	2,200	-
Sub-total	0	0	1,078	1,470	2,200	-

* Fund descriptions preceded by an asterisk are budgeted to receive a transfer from the General Fund.



Coconino County Arizona

ADOPTED BUDGET SCHEDULE C FISCAL YEAR 2003-2004 — PAGE (7) OF (23)

SUMMARY BY FUND TYPE OF REVENUES OTHER THAN PROPERTY TAXES

Special Revenue Funds <i>Fund No. and Description</i>	Actual Revenues 2001-2002	Budgeted Revenues 2002-2003	Actual Revenues 2002-2003	Estimated Revenues 2002-2003	Base Revenues 2003-2004	Percent Change FY03 to FY04 Base
<u>Parks and Recreation</u>						
1728 *Fair	247,007	405,515	107,527	364,980	411,425	101.46%
1737 Forest High Unit #5 Trail	384	0	171	-81	0	0.00%
1733 Livestock Auction Fund	73,106	83,650	48,503	85,185	85,100	101.73%
1740 Parks and Open Space	0	0	143,683	761,669	2,318,094	-
1729 Racing	93,902	502,700	293,008	488,345	518,480	103.14%
Sub-total	414,399	991,865	592,892	1,700,098	3,333,099	336.04%
<u>Public Defender</u>						
1683 Public Def Fees Svc	32,786	66,600	41,089	71,8576	66,600	100.00%
Sub-total	32,786	66,600	41,089	71,8576	66,600	100.00%
<u>Public Works</u>						
1849 *Solid Waste	424,693	843,708	486,266	749,556	809,229	95.91%
1050 National Forest Fees	1,698,141	600,000	1,705,447	1,743,639	1,400,000	233.33%
1842 Pinewood Improvements	7,590	5,000	6,045	3,621	0	0.00%
1841 Road	8,465,852	12,999,325	9,631,947	12,382,970	11,324,761	87.12%
Sub-total	10,596,276	14,448,033	11,829,705	14,879,786	13,533,990	93.67%
<u>Recorder</u>						
1818 Recorder's Storage & Retrieval	144,066	196,000	189,690	245,789	196,000	100.00%
Sub-total	144,066	196,000	189,690	245,789	196,000	100.00%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE C FISCAL YEAR 2003-2004 — PAGE (8) OF (23) SUMMARY BY FUND TYPE OF REVENUES OTHER THAN PROPERTY TAXES

Special Revenue Funds <i>Fund No. and Description</i>	Actual Revenues 2001-2002	Budgeted Revenues 2002-2003	Actual Revenues 2002-2003	Estimated Revenues 2002-2003	Base Revenues 2003-2004	Percent Change FY03 to FY04 Base
<u>School Superintendent</u>						
2021 Spec Co School Reserve-Esperanza	2,200	2,265,800	0	2,344,000	2,622,900	115.76%
Sub-total	2,200	2,265,800	0	2,344,000	2,622,900	115.76%
<u>Sheriff</u>						
4027 County Jail District (a)	4,484,250	7,697,405	5,628,937	8,282,685	8,688,268	112.87%
1273 Inmate Hlth Care Cost Reimb	0	0	0	0	0	0.00%
1274 Inmate Welfare	168,570	207,000	229,477	263,883	265,000	128.02%
4032 Jail District Repair & Repl	12,041	12,000	313	315	0	0.00%
1272 Jail Enhancement	173,681	188,000	148,370	219,048	220,000	117.02%
1251 Outside Pay	54,380	36,102	15,396	21,177	24,092	66.73%
1263 Sheriff Donations	7,094	700	3,860	4,060	2,550	364.29%
Sub-total	4,900,016	8,141,207	6,026,353	8,791,168	9,199,910	113.00%

* Fund descriptions preceded by an asterisk are budgeted to receive a transfer from the General Fund.



Coconino County Arizona

ADOPTED BUDGET SCHEDULE C FISCAL YEAR 2003-2004 — PAGE (9) OF (23) SUMMARY BY FUND TYPE OF REVENUES OTHER THAN PROPERTY TAXES

Special Revenue Funds <i>Fund No. and Description</i>	Actual Revenues 2001-2002	Budgeted Revenues 2002-2003	Actual Revenues 2002-2003	Estimated Revenues 2002-2003	Base Revenues 2003-2004	Percent Change FY03 to FY04 Base
<u>Special Districts</u>						
4045 4041-06 Rodeo Drive Operations	45	7,400	2,123	7,364	7,400	100.00%
4051 4047-06 Linda Lane Operations	0	2,400	558	2,400	4,900	4.17%
4050 4047-15 Linda Lane Prepayment	0	0	11	8	0	0.00%
4002 County Library Fund	58,299	63,000	46,065	53,414	69,448	110.23%
3001 Fire District Assistance	8,202	19,495	9,464	-2,287	0	0.00%
4075 Oakwood Pines-Operations	0	0	0	0	6,500	-
1051 Revolving Loan Fund	0	0	9,867	7,498	0	0.00%
4023 Rudd Tank Road Investment	0	0	1,780	0	0	0.00%
4093 Shoshone-Operations	0	0	0	0	0	0.00%
4014 Tusayan Special Lighting District	8,132	13,290	11,440	13,559	11,000	82.77%
Sub-total	74,678	105,585	81,308	81,956	99,248	94.00%
<u>Superior Courts</u>						
1578 *ADR Grant - Court Admin	6,855	27,741	10,496	12,4962	8,497	102.73%
1589 *Law Library	73,259	134,743	82,309	133,873	137,873	102.32%
1579 Superior Court Local Court	0	40,000	30,458	40,000	67,918	169.80%
Sub-total	80,114	202,484	123,263	186,369	234,288	115.71%
<u>Treasurer</u>						
1955 Taxpayer Information Fund	8,187	5,900	8,845	5,785	5,900	100.00%
Sub-total	8,187	5,900	8,845	5,785	5,900	100.00%

* Fund descriptions preceded by an asterisk are budgeted to receive a transfer from the General Fund.



Coconino County Arizona

ADOPTED BUDGET SCHEDULE C FISCAL YEAR 2003-2004—PAGE (10) OF (23) SUMMARY BY FUND TYPE OF REVENUES OTHER THAN PROPERTY TAXES

Special Revenue Funds <i>Fund No. and Description</i>	Actual Revenues 2001-2002	Budgeted Revenues 2002-2003	Actual Revenues 2002-2003	Estimated Revenues 2002-2003	Base Revenues 2003-2004	Percent Change FY03 to FY04 Base
<u>Williams Justice Court</u>						
1628 Williams JC Enhancement Fund	0	0	234	0	2,400	-
Sub-total	0	0	234	0	2,400	-
 Special Revenue						
Funds Total	\$19,016,058	\$30,608,437	\$22,302,100	\$33,533,769	\$33,868,105	110.65%

* Fund descriptions preceded by an asterisk are budgeted to receive a transfer from the General Fund.



Coconino County Arizona

ADOPTED BUDGET SCHEDULE C FISCAL YEAR 2003-2004—PAGE (11) OF (23) SUMMARY BY FUND TYPE OF REVENUES OTHER THAN PROPERTY TAXES

Grant Funds <i>Fund No. and Description</i>	Actual Revenues 2001-2002	Budgeted Revenues 2002-2003	Actual Revenues 2002-2003	Estimated Revenues 2002-2003	Base Revenues 2003-2004	Percent Change FY03 to FY04 Base
<u>Adult Probation</u>						
1524 Adult Intensive Probation	578,227	817,222	564,905	767,996	878,610	107.51%
1521 Adult Probation St Enhancement	467,479	574,689	422,364	577,081	647,532	112.68%
1547 Community Punishment Program	94,856	114,134	58,666	63,286	89,546	78.46%
1531 Drug Treatment & Education	56,849	98,000	68,758	92,621	97,000	98.98%
1549 Drug War	80	0	0	0	0	0.00%
1530 Interstate Compact Program	0	0	2,680	4,000	5,000	-
Sub-total	1,197,491	1,604,045	1,117,373	1,504,984	1,717,688	107.08%
<u>Career Center</u>						
1881 Career Cter Training/Education	0	22,046	29,576	0	22,046	100.00%
1878 Welfare to Work	0	0	0	0	0	0.00%
1879 Workforce Investment Act	576,947	1,689,202	1,201,117	1,600,000	1,689,202	100.00%
Sub-total	576,947	1,711,248	1,230,693	1,600,000	1,711,248	100.00%
<u>Clerk of Superior Court</u>						
1610 5% Local Fill The Gap	23,205	40,000	13,238	40,000	0	0.00%
1724 Child Support Automation	580	0	546	327	0	0.00%
1709 CPAF Grant	11	0	0	0	0	0.00%
1552 JCEF Superior Court	0	22,000	2,790	22,000	22,000	100.00%
Sub-total	23,796	62,000	16,574	62,327	22,000	35.48%
<u>Community Development</u>						
1034 CDBG	401	0	33	-1	0	0.00%
Sub-total	401	0	33	-1	0	0.00%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE C FISCAL YEAR 2003-2004—PAGE (12) OF (23)

SUMMARY BY FUND TYPE OF REVENUES OTHER THAN PROPERTY TAXES

Grant Funds <i>Fund No. and Description</i>	Actual Revenues 2001-2002	Budgeted Revenues 2002-2003	Actual Revenues 2002-2003	Estimated Revenues 2002-2003	Base Revenues 2003-2004	Percent Change FY03 to FY04 Base
<u>Community Services</u>						
1421 *Case Management	35,268	47,222	35,061	47,222	48,064	101.78%
1422 *Congregate Meals	61,224	94,259	66,140	94,259	88,031	93.39%
1424 *Emergency Services	217,723	371,717	270,676	373,082	371,582	99.96%
1425 *Energy Assistance	25,023	59,198	40,255	60,198	65,824	111.19%
1423 *Home Delivered Meals	42,608	90,406	60,604	88,117	81,504	90.15%
1427 *Home Program	3,035	0	601	212	0	0.00%
1419 *Housekeeping	80,324	100,337	67,819	104,337	100,337	100.00%
1426 *Respite Care	8,426	36,195	12,533	23,373	31,195	86.19%
1406 *State Housing Fund	120,464	136,365	131,441	176,277	150,000	110.00%
1418 *VanGo	145,434	654,716	577,852	692,867	837,522	127.92%
1404 *Youth Services-County Funded	0	0	11,253	11,253	0	0.00%
1431 APS Energy Assistance	2,881	11,304	3,985	11,313	11,304	100.00%
1407 Az Nutrition Network	598	2,280	1,621	3,219	0	0.00%
1036 CDBG House Services	0	370,425	23,062	90,052	285,408	77.05%
1408 City CDBG Eviction/Foreclosure	0	30,000	3,600	30,000	0	0.00%
1428 Community Service Board	6,338	21,112	12,293	21,112	21,112	100.00%
1430 FEMA	17,611	34,000	28,671	34,083	34,000	100.00%
1417 Mountain Line	2,344,838	2,749,256	1,617,675	2,140,807	3,826,161	139.17%
1411 Reach Grant	0	0	10	2	0	0.00%
1410 TANF Case Management	265	0	253	49	0	0.00%
1429 Title V	62,679	121,637	78,509	112,330	127,777	105.05%
1403 Weed & Seed	139,742	0	11,700	58,673	0	0.00%
Sub-total	3,314,481	4,930,429	3,055,614	4,172,837	6,079,821	123.31%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE C FISCAL YEAR 2003-2004—PAGE (13) OF (23) SUMMARY BY FUND TYPE OF REVENUES OTHER THAN PROPERTY TAXES

Grant Funds <i>Fund No. and Description</i>	Actual Revenues 2001-2002	Budgeted Revenues 2002-2003	Actual Revenues 2002-2003	Estimated Revenues 2002-2003	Base Revenues 2003-2004	Percent Change FY03 to FY04 Base
<u>County Attorney</u>						
1797 Adult Victim's Rights Implement	27	0	1	0	0	0.00%
1753 Atty VRIA:Victm Rghts	48,843	46,100	45,270	45,200	45,700	99.13%
1762 CCRT:Coordinated Response	12,118	0	0	0	0	0.00%
1765 Children's Justice Grant	10,605	10,000	0	0	0	0.00%
1265 Domestic Violence	0	0	0	972	0	0.00%
1757 Drug Prosecution	85,722	194,100	110,616	165,308	192,500	99.18%
1761 Juvenile Victim's Rights	42	0	7	774	0	0.00%
1796 Metro Drug Grant-Cty Atty	3	0	4	112	0	0.00%
1784 Natl Criminal Hist Improvement	32,043	110,425	18,479	86,942	23,483	21.27%
1794 Victim Compensation	43,344	58,000	48,205	57,797	58,000	100.00%
1793 VOCA-Victims of Crimes	11,694	12,000	12,900	12,900	12,900	107.50%
Sub-total	244,441	430,625	235,482	370,005	332,583	77.23%
<u>Facilities</u>						
1632 Heritage Fund	851	0	786	-181	0	0.00%
1470 State Aid to Detention/Facility	59	0	68	0	0	0.00%
Sub-total	910	0	854	-181	0	0.00%
<u>Flagstaff Justice Court</u>						
1610 5% Local Fill The Gap	29,687	65,000	19,093	63,500	65,000	100.00%
1624 FLAG JP CPAF	41,832	29,577	29,215	29,252	0	0.00%
1603 JCEF Flag JC	0	9,200	3,302	20,512	25,000	271.74%
1604 JCEF Fredonia JC	0	0	356	0	0	0.00%
Sub-total	71,519	103,777	51,966	113,264	90,000	86.72%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE C FISCAL YEAR 2003-2004—PAGE (14) OF (23) SUMMARY BY FUND TYPE OF REVENUES OTHER THAN PROPERTY TAXES

Grant Funds <i>Fund No. and Description</i>	Actual Revenues 2001-2002	Budgeted Revenues 2002-2003	Actual Revenues 2002-2003	Estimated Revenues 2002-2003	Base Revenues 2003-2004	Percent Change FY03 to FY04 Base
<u>Fredonia Justice Court</u>						
1610 5% Local Fill The Gap	2,874	7,500	1,517	7,500	7,500	100.00%
1604 JCEF Fredonia JC	0	2,000	0	2,054	2,000	100.00%
Sub-total	2,874	9,500	1,517	9,554	9,500	100.00%
<u>Health Services</u>						
1342 AZ Nutrition Network-Health	30,079	477,921	270,919	484,606	588,580	123.15%
1395 AZEIP Case Management	8,497	39,500	9,405	25,000	39,500	100.00%
1357 Backcountry Food	695	14,300	12,857	12,858	0	0.00%
1334 Bio-Terrorism	0	365,537	110,554	283,184	298,184	81.57%
1325 Breast Feeding Peer Support	43	0	14	-3	0	0.00%
1332 Buckle Up America (NACCHO)	94	0	24	-10	0	0.00%
1306 Child Health	16,042	37,779	21,275	30,500	50,500	133.67%
1335 Child Health Grant	0	79,868	57,088	82,956	95,838	120.00%
1392 Commodity Suppl Food Program	1,578	4,370	3,545	2,119	2,370	54.23%
1304 CVD Heartbeat	17,908	80,339	15,568	77,893	76,179	94.82%
1303 Dental Education	18,502	20,000	10,270	20,539	20,539	102.70%
1311 Developmental Disability	0	0	4	-3	0	0.00%
1360 Developmental Services/NICP	31,726	45,500	10,665	44,667	39,667	87.18%
1305 Family Planning	35,019	100,824	49,130	101,334	100,924	100.10%
1327 Family Planning Title X	0	38,898	34,609	38,898	38,898	100.00%
1326 Flag Comm Found for Teen Clinic	259	0	81	-17	0	0.00%
1354 Health Start	30,350	50,000	28,875	50,000	50,000	100.00%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE C FISCAL YEAR 2003-2004—PAGE (15) OF (23) SUMMARY BY FUND TYPE OF REVENUES OTHER THAN PROPERTY TAXES

Grant Funds <i>Fund No. and Description</i>	Actual Revenues 2001-2002	Budgeted Revenues 2002-2003	Actual Revenues 2002-2003	Estimated Revenues 2002-2003	Base Revenues 2003-2004	Percent Change FY03 to FY04 Base
1350 Healthy Families	323,812	484,198	333,867	484,706	484,198	100.00%
1309 HIV Education	22,722	51,931	26,330	51,089	0	0.00%
1384 HIV Outpatient & Support	131,119	442,396	279,241	442,396	442,396	100.00%
1385 HIV Prevention Planning	21,840	66,417	31,408	51,784	80,500	121.20%
1302 Home Care	41,586	64,191	61,315	67,965	63,041	98.21%
1391 Immunization Program	25,869	53,578	32,300	53,703	54,880	102.43%
1310 Injury Prevention	8,140	35,790	86	-21	0	0.00%
1329 Injury Prevention Program	4,700	0	0	0	0	0.00%
1333 Medicaid Awareness Svcs	13,398	0	19	0	0	0.00%
1380 MSM Outreach	37,111	63,205	30,325	63,188	63,205	100.00%
1330 Nutrition Grant	39,995	60,177	37,152	49,242	54,713	90.92%
1383 Ryan White Ttl III Planning	9,022	9,266	13,928	17,554	0	0.00%
1320 School Based/Linked Clinic	121,153	116,575	33,840	39,705	94,436	81.01%
1328 Special Care Needs	0	34,960	13,544	25,183	7,090	20.28%
1318 St MCH Blck Grnt (School-Based)	72,624	105,964	66,486	98,678	90,985	85.86%
1315 State STD	15,555	27,430	7,955	30,514	15,153	55.24%
1317 Supplemental Food Program	4,149	8,213	2,304	8,213	8,213	100.00%
1307 TB Control	16,000	39,986	23,986	39,986	31,420	78.58%
1348 Teen Pregnancy Prevention	23,332	41,067	9,584	41,067	41,067	100.00%
1381 Tobacco Program	217,846	457,981	234,272	394,241	460,035	100.45%
1301 WIC Grant	100,752	485,965	324,663	486,333	485,965	100.00%
Sub-total-Health Services	1,441,517	4,004,126	2,197,488	3,700,047	3,878,476	96.86%
JTPA						
1890 Youth in Action	386	0	180	-82	0	0.00%
Sub-total	386	0	180	-82	0	0.00%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE C FISCAL YEAR 2003-2004—PAGE (16) OF (23)

SUMMARY BY FUND TYPE OF REVENUES OTHER THAN PROPERTY TAXES

Grant Funds	Actual Revenues 2001-2002	Budgeted Revenues 2002-2003	Actual Revenues 2002-2003	Estimated Revenues 2002-2003	Base Revenues 2003-2004	Percent Change FY03 to FY04 Base
<i>Fund No. and Description</i>						
<u>Juvenile Court Services</u>						
1452 *Family Counseling (a)	10,522	19,840	20,185	20,087	19,840	100.00%
1468 24 Diversion-Intake	267,601	547,382	410,938	547,211	581,893	106.30%
1455 CASA-Special Advocate	55,343	73,295	56,117	91,514	62,526	85.31%
1456 Crime-Free Life:Beauty	3	0	0	24	0	0.00%
1462 Diversion-Consequences	34,915	91,401	69,134	93,552	96,057	105.09%
1465 DOC Status Offender	29	0	28	27	0	0.00%
1454 Healthy Community/Youth	45	6,000	6,100	6,001	6,000	100.00%
1483 JAIBG	0	0	2,304	7,743	46,186	-
1478 JAIGB DETENTION PROJECT	6	3,068	3,068	3,068	0	0.00%
1477 Juv Account Incntve BG	29,124	9,792	9,812	9,812	0	0.00%
1482 Juvenile Accountability	296	48,823	28,831	48,823	7,246	14.84%
1471 Juvenile Detention Enhancement	2	0	5	1	0	0.00%
1496 Juvenile Intensive Probation	202,749	384,586	296,713	417,285	429,114	111.58%
1458 Juvenile Judge Pro Temp	360	0	40	1,300	0	0.00%
1460 Juvenile Parole	27,459	9,076	9,137	9,057	0	0.00%
1463 Juvenile Probation State Aid	86,665	166,475	124,891	166,444	179,225	107.66%
1459 Juvenile Treatment Services	86,558	210,946	158,509	214,456	221,120	104.82%
1474 Juvenile Victim's Rights Impl	24,239	22,300	22,413	22,376	24,999	112.10%
1476 Juv-Judicial Consolidation Proj	17,189	0	17	1	0	0.00%
1479 MODEL COURT COORDINATOR	22	0	0	0	0	0.00%
1557 Model Court-State Funds	0	15,255	10,989	15,254	15,255	100.00%
1492 PIC Act	3,791	0	9,784	11,401	0	0.00%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE C FISCAL YEAR 2003-2004—PAGE (17) OF (23) SUMMARY BY FUND TYPE OF REVENUES OTHER THAN PROPERTY TAXES

Grant Funds <i>Fund No. and Description</i>	Actual Revenues 2001-2002	Budgeted Revenues 2002-2003	Actual Revenues 2002-2003	Estimated Revenues 2002-2003	Base Revenues 2003-2004	Percent Change FY03 to FY04 Base
1481 Title V Local Delinq Prevention	0	78,943	78,943	78,943	0	0.00%
1464 USDA Food Grant	13,606	32,850	16,257	22,665	36,464	111.00%
Sub-total-Juvenile Court Services	860,524	1,720,032	1,334,215	1,787,045	1,725,925	100.34%
<u>Non-Departmental</u>						
1610 5% Local Fill The Gap	4,500	9,000	3,254	-1,559	0	0.00%
Sub-total	4,500	9,000	3,254	-1,559	0	0.00%
<u>Page Justice Court</u>						
1610 5% Local Fill The Gap	10,887	14,500	1,483	16,500	15,000	103.45%
1605 JCEF Page JC	0	2,500	428	3,043	2,500	100.00%
Sub-total	10,887	17,000	1,911	19,543	17,500	102.94%
<u>Parks and Recreation</u>						
1732 Ft. Tuthill Land Acq & Dev	196,371	0	7,068	-1,599	0	0.00%
1731 Ft. Tuthill-"FUTS"	212	0	200	-45	0	0.00%
1736 Livestock Arena Fund-Capital	4,375	0	4,116	-931	0	0.00%
1730 Parks & Rec - Doney Park	40,766	0	0	100,000	37,996	-
1727 Raymond Park	0	30,908	0	720,000	107,288	347.12%
Sub-total	241,724	30,908	11,384	817,425	145,284	470.05%
<u>Public Defender</u>						
1682 Public Def State Fill the Gap	45,434	30,900	55,744	27,162	30,900	100.00%
1681 Public Defender Training	10,367	22,050	11,697	22,680	22,050	100.00%
Sub-total	55,801	52,950	67,441	49,842	52,950	100.00%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE C FISCAL YEAR 2003-2004—PAGE (18) OF (23) SUMMARY BY FUND TYPE OF REVENUES OTHER THAN PROPERTY TAXES

Grant Funds <i>Fund No. and Description</i>	Actual Revenues 2001-2002	Budgeted Revenues 2002-2003	Actual Revenues 2002-2003	Estimated Revenues 2002-2003	Base Revenues 2003-2004	Percent Change FY03 to FY04 Base
<u>Public Works</u>						
1102 *State & Local Emergency Assistance	16,350	53,675	14,350	30,000	30,000	55.89%
1850 Emergency Response Enhancement	0	1,000,000	66,116	294,800	748,442	74.84%
1100 Emergency Services	9,515	5,400	10,583	5,538	5,550	102.78%
Sub-total	25,865	1,059,075	91,049	330,338	783,992	74.03%
<u>Recorder</u>						
1819 Voter Tabulation Equipment Fund	0	0	2,107	-675	0	0.00%
Sub-total	0	0	2,107	-675	0	0.00%
<u>School Superintendent</u>						
2020 County School Fund	30,000	312,000	30,242	307,350	362,000	116.03%
1074 School Programs	1,867	0	19,074	0	0	0.00%
Sub-total	31,867	312,000	49,316	307,350	362,000	116.03%
<u>Sheriff</u>						
1255 *Boat Patrol	108,874	116,962	117,471	116,122	116,561	99.66%
1267 *Community Policing	12,500	0	-4	-12	0	0.00%
1275 BJA-LLEBG	38,724	24,202	24,202	26,891	20,000	82.64%
1264 BOJ-Dispatch	14	0	2	1	0	0.00%
1252 Cannibus Eradication	0	0	0	0	7,000	-
1265 Domestic Violence	218	0	0	0	0	0.00%
1257 Drug Detention	24,469	37,064	15,134	37,064	37,064	0.00%
1269 Governor's Off. Highway Safety	0	144,000	2	144,000	122,019	84.74%
1254 Metro Unit	30,765	49,759	25,957	48,218	60,151	120.88%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE C FISCAL YEAR 2003-2004—PAGE (19) OF (23) SUMMARY BY FUND TYPE OF REVENUES OTHER THAN PROPERTY TAXES

Grant Funds <i>Fund No. and Description</i>	Actual Revenues 2001-2002	Budgeted Revenues 2002-2003	Actual Revenues 2002-2003	Estimated Revenues 2002-2003	Base Revenues 2003-2004	Percent Change FY03 to FY04 Base
1253 Patrol Boat Equip Replacement	0	75,000	0	0	0	0.00%
1284 Protective Vests	7,120	3,000	77	-13	0	0.00%
1283 RATE Gang Task Force	24,678	53,900	23,597	23,306	0	0.00%
1278 Records Imprvmnt	0	0	403	79	0	0.00%
Sub-total	247,362	503,887	206,841	395,656	362,795	72.00%
<u>Superior Courts</u>						
1585 Conciliation Court	25,333	46,268	36,239	38,374	46,268	100.00%
1551 CPAF - Division IV	30	0	38	-5	0	0.00%
1553 CPAF Superior Crt Pro Temp Div	43	0	2	0	0	0.00%
1586 Drug Enforcement Administration	46,346	81,657	61,680	81,603	77,431	94.82%
1554 DUI/Drug Court Implementation	37,212	142,149	38,725	126,368	45,000	31.66%
1558 IV-D Case Process Enhancement	25,348	29,133	10,885	24,149	29,133	100.00%
1557 Model Court-State Funds	10,853	0	1,105	0	0	0.00%
1556 Superior Crt State Fill the Gap	167,499	213,097	107,491	87,232	85,066	39.92%
Sub-total	312,664	512,304	256,165	357,721	282,898	55.22%
<u>Williams Justice Court</u>						
1610 5% Local Fill The Gap	9,964	15,000	3,587	18,500	18,500	123.33%
1606 JCEF Williams JC	0	2,000	641	4,400	4,250	212.50%
Sub-total	9,964	17,000	4,228	22,900	22,750	133.82%
Grant Fund Total	\$8,675,921	\$17,089,906	\$9,935,685	\$15,618,340	\$17,597,410	102.97%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE C FISCAL YEAR 2003-2004—PAGE (20) OF (23) SUMMARY BY FUND TYPE OF REVENUES OTHER THAN PROPERTY TAXES

Debt Service Funds	Actual Revenues 2001-2002	Budgeted Revenues 2002-2003	Actual Revenues 2002-2003	Estimated Revenues 2002-2003	Base Revenues 2003-2004	Percent Change FY03 to FY04 Base
<i>Fund No. and Description</i>						
<u>Community Development</u>						
4042 4041-03 Rodeo Dr Debt Service	466	0	0	0	0	0.00%
4063 Buckboard Trail ID Prepayments	0	0	30	0	0	0.00%
4030 KVID Paving Const	1,147	0	0	0	0	0.00%
Sub-total	1,613	0	30	0	0	0.00%
<u>Facilities</u>						
1635 Debt Service for Capital Plan	667,898	740,000	580,712	806,833	700,000	94.59%
Sub-total	667,898	740,000	580,712	806,833	700,000	94.59%
<u>Special Districts</u>						
4025 4021-03 Rudd Tank Rd Debt SvC	28,067	26,700	23,252	26,656	25,190	94.34%
4024 4021-04 Rudd Tank Rd Reserve	0	0	177	0	0	0.00%
4035 4035-03 Rio-Arroyo CID Deby Svc	0	0	0	0	83,083	-
4042 4041-03 Rodeo Dr Debt Service	9,455	5,128	7,241	7,212	4,213	82.16%
4048 4047-03 Linda Lane Debt Service	5,222	9,720	4,367	9,720	9,580	98.56%
4063 Buckboard Trail ID Prepayments	0	0	411	424	0	0.00%
4064 Buckboard Trail ID-Debt Svc	0	44,213	9,013	10,000	26,840	60.71%
4008 Kachina Trail CID Debt Service	4,911	0	4,782	3,930	0	0.00%
4006 Kachina WW Bond -87	313	0	305	221	0	0.00%
4038 Kiowa-Comanche	0	0	0	0	0	0.00%
4030 KVID Paving Const	509	2,000	1,612	1,189	0	0.00%
4007 KVID Paving Debt Service '92	85,068	75,000	74,120	73,296	117,738	156.98%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE C FISCAL YEAR 2003-2004—PAGE (21) OF (23) SUMMARY BY FUND TYPE OF REVENUES OTHER THAN PROPERTY TAXES

Debt Service Funds	Actual Revenues 2001-2002	Budgeted Revenues 2002-2003	Actual Revenues 2002-2003	Estimated Revenues 2002-2003	Base Revenues 2003-2004	Percent Change FY03 to FY04 Base
<i>Fund No. and Description</i>						
4005 KVID Water Debt Service	1,247	0	1,214	928	0	0.00%
4074 Oakwood Pines-Debt Service	0	43,250	0	0	37,100	85.78%
4029 Paving'92 Rsrve	0	3,200	954	749	0	0.00%
4087 Pawnee County ID	0	0	0	0	0	0.00%
4086 Pawnee Operations	0	0	0	0	0	0.00%
4054 Pinon County ID Debt Service	0	0	0	0	47,200	-
4092 Shoshone-Debt Service	0	0	0	0	0	0.00%
4055 Tonowanda	0	0	0	0	0	0.00%
4021 Treasurer Summary Rudd Tank	0	575	467	467	0	0.00%
Sub-total	134,792	209,786	127,915	134,792	350,944	167.29%
Debt Service Fund Total	\$804,303	\$949,786	\$708,657	\$941,625	\$1,050,944	110.65%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE C FISCAL YEAR 2003-2004—PAGE (22) OF (23) SUMMARY BY FUND TYPE OF REVENUES OTHER THAN PROPERTY TAXES

Capital Funds	Actual Revenues 2001-2002	Budgeted Revenues 2002-2003	Actual Revenues 2002-2003	Estimated Revenues 2002-2003	Base Revenues 2003-2004	Percent Change FY03 to FY04 Base
<i>Fund No. and Description</i>						
<u>Community Development</u>						
4041 4041-04 Rodeo Dr Construction	15	0	1	0	0	0.00%
4047 4047-04 Linda Lane Construction	83	0	4	0	0	0.00%
4026 Rudd Tank Road Construction	395	450	0	0	0	0.00%
Sub-total	493	450	5	0	0	0.00%
<u>Facilities</u>						
1637 Asset Repair & Repl Reserve	67,985	90,000	58,691	0	0	0.00%
1638 Capital Projects-Phase II	4,452	0	4,313	-976	0	0.00%
1634 Coconino County CID-Space Plan	30,242	0	3,383	0	250,000	-
1631 Heritage Fund	521	0	841	-16	0	0.00%
1639 State Aid to Detention \$2.3 mill	283,430	0	11,285	-2,554	0	0.00%
Sub-total	386,630	90,000	78,513	-3,546	250,000	277.78%
<u>Parks and Recreation</u>						
1739 Parks Capital Projects	227,498	0	221,535	271,899	4,375	-
Sub-total	227,498	0	221,535	271,899	4,375	-
<u>Sheriff</u>						
4090 3rd Pod Construction from COP's	9,826	0	0	0	0	0.00%
4028 Jail District Building Fund	5,534	0	62,897	544,165	0	0.00%
1277 Juvenile Jail Imprv Prog	3	0	0	0	0	0.00%
Sub-total	15,363	0	62,897	544,165	0	0.00%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE C FISCAL YEAR 2003-2004—PAGE (23) OF (23) SUMMARY BY FUND TYPE OF REVENUES OTHER THAN PROPERTY TAXES

Capital Funds <i>Fund No. and Description</i>	Actual Revenues 2001-2002	Budgeted Revenues 2002-2003	Actual Revenues 2002-2003	Estimated Revenues 2002-2003	Base Revenues 2003-2004	Percent Change FY03 to FY04 Base
<u>Special Districts</u>						
4041 4041-04 Rodeo Dr Construction	0	0	16	12	0	0.00%
4047 4047-04 Linda Lane Construction	0	0	82	61	0	0.00%
4062 Buckboard Trail ID-Construction	0	0	250,100	335,402	0	0.00%
4026 Rudd Tank Road Construction	276	0	882	647	0	0.00%
Sub-total	276	0	251,080	336,122	0	0.00%
 Capital Fund Total	 \$630,260	 \$90,450	 \$614,030	 \$1,148,640	 \$254,375	 281.23%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE D FISCAL YEAR 2003-2004—PAGE (1) OF (5) SUMMARY BY FUND TYPE OF OTHER FINANCING SOURCES/<USES> AND INTERFUND TRANSFERS

Fund #	FUND	OTHER FINANCING		INTERFUND	
		2003-04		TRANSFERS	
		SOURCES	<USES>	IN	<OUT>
GENERAL FUND					
Title III					
1052	Community Development - Title III			90,200	
1052	County Manager - co-op carryover Title III			44,000	
1052	GIS - Title III			163,891	
1052	Sheriff-Title III			322,875	
Adult Probation					
1524	Adult Intensive Probation				48,979
1548	Adult Probation Services				21,894
1521	Adult Probation St Enhancement				36,963
1547	Community Punishment Program				5,064
1525	Work Furlough Program				5,644
Career Center					
1881	Career Center				39,100
1879	Human Services Rent			54,985	
Community Services					
1421	Case Management				24,405
1401	Community Services				386,109
1422	Congregate Meals				52,693
1415	CREC				22,795
1424	Emergency Services				121,209
1423	Home Delivered Meals				75,283
1419	Housekeeping				185,696
1417	Huffer Lane Rent			50,000	
1426	Respite Care				7,387
1417	Sale of Dental Clinic to Transit			204,000	
1406	State Housing Fund				556
1404	Youth Services				39,349
Finance					
1150	Special Districts				30,544



Coconino County Arizona

ADOPTED BUDGET SCHEDULE D FISCAL YEAR 2003-2004—PAGE (2) OF (5) SUMMARY BY FUND TYPE OF OTHER FINANCING SOURCES/<USES> AND INTERFUND TRANSFERS

Fund #	FUND	OTHER FINANCING 2003-04		INTERFUND TRANSFERS 2003-04	
		SOURCES	<USES>	IN	<OUT>
	<u>GIS</u>				
1950	GIS-Assessor Storage & Retrieval to GIS			36,764	
1841	HURF to GIS			116,812	
	<u>Health Services</u>				
1331	Health Services Fund				1,690,144
1338	Vital Statistics Fund			9,100	
	<u>Juvenile Probation Services</u>				
1468	24 Diversion-Intake				32,277
1455	CASA-Special Advocate				3,165
1462	Diversion-Consequences				4,028
1452	Family Counseling				5,120
1453	Juvenile Probation Service				4,869
1482	Juvenile Accountability				2,158
1475	Juvenile Diversion Fees Fund				1,129
1496	Juvenile Intensive Probation				24,398
1463	Juvenile Probation State Aid				10,298
1459	Juvenile Treatment Services				9,157
1474	Juvenile Victim's Rights Impl				1,764
	<u>Parks and Recreation</u>				
1728	Fair				35,860
1740	Parks & Open Space			219,819	
	<u>Public Works</u>				
1102	Emergency Services				72,779
1849	Solid Waste				686,756
	<u>Sheriff-Jail District</u>				
4027	Jail District MOE				2,064,310
	<u>Superior Court</u>				
1578	ADR Grant				13,654
1589	Law Library				20,865
Total General Fund		\$ 0	\$ 0	\$ 1,312,446	\$ 5,786,401



Coconino County Arizona

ADOPTED BUDGET SCHEDULE D FISCAL YEAR 2003-2004—PAGE (3) OF (5) SUMMARY BY FUND TYPE OF OTHER FINANCING SOURCES/<USES> AND INTERFUND TRANSFERS

Fund #	FUND	OTHER FINANCING 2003-04		INTERFUND TRANSFERS 2003-04	
		SOURCES	<USES>	IN	<OUT>
	SPECIAL REVENUE FUNDS				
	<u>Title III</u>				
1052	Title III transfers to General fund				620,966
	<u>Adult Probation</u>				
1524	Adult Intensive Probation			48,979	
1548	Adult Probation Services			21,894	
1521	Adult Probation St Enhancement			36,963	
1547	Community Punishment Program			5,064	
1525	Work Furlough Program			5,644	
	<u>Career Center</u>				
1881	Career Center			39,100	
1879	Human Services Rent				54,985
	<u>Community Services</u>				
1421	Case Management			24,405	
1401	Community Services			386,109	
1422	Congregate Meals			52,693	
1415	CREC			22,795	
1424	Emergency Services			121,209	
1423	Home Delivered Meals			75,283	
1419	Housekeeping			185,696	
1417	Huffer Lane Rent				50,000
1426	Respite Care			7,387	
1417	Sale of Dental Clinic to Transit				204,000
1406	State Housing Fund			556	
1404	Youth Services			39,349	



Coconino County Arizona

ADOPTED BUDGET SCHEDULE D FISCAL YEAR 2003-2004— PAGE (4) OF (5) SUMMARY BY FUND TYPE OF OTHER FINANCING SOURCES/<USES> AND INTERFUND TRANSFERS

Fund #	FUND	OTHER FINANCING 2003-04		INTERFUND TRANSFERS 2003-04	
		SOURCES	<USES>	IN	<OUT>
	<u>Finance</u>				
1150	Special Districts			30,544	
	<u>GIS</u>				
1950	GIS-Assessor Storage & Retrieval to GIS				36,764
1841	HURF to GIS				116,812
	<u>Health Services</u>				
1331	Health Services Fund			1,690,144	
1331	Vital Statistics Fund				9,100
	<u>Juvenile Probation Services</u>				
1468	24 Diversion-Intake			32,277	
1455	CASA-Special Advocate			3,165	
1462	Diversion-Consequences			4,028	
1452	Family Counseling			5,120	
1453	Juvenile Probation Service			4,869	
1482	Juvenile Accountability			2,158	
1475	Juvenile Diversion Fees Fund			1,129	
1496	Juvenile Intensive Probation			24,398	
1463	Juvenile Probation State Aid			10,298	
1459	Juvenile Treatment Services			9,157	
1474	Juvenile Victim's Rights Impl			1,764	
	<u>Parks and Recreation</u>				
1728	Fair			35,860	
1740	Parks & Open Space				219,819
	<u>Public Works</u>				
1102	Emergency Services			72,779	
1849	Solid Waste			686,756	
	<u>Sheriff-Jail District</u>				
4027	Jail District MOE			2,064,310	
	<u>Superior Court</u>				
1578	ADR Grant			13,654	
1589	Law Library			20,865	
Total Special Revenue Funds		\$ 0	\$ 0	\$ 5,786,401	\$ 1,312,446



Coconino County Arizona

ADOPTED BUDGET SCHEDULE D FISCAL YEAR 2003-2004—PAGE (5) OF (5) SUMMARY BY FUND TYPE OF OTHER FINANCING SOURCES/<USES> AND INTERFUND TRANSFERS

Fund #	FUND	OTHER FINANCING 2003-04		INTERFUND TRANSFERS 2003-04	
		SOURCES	<USES>	IN	<OUT>
	DEBT SERVICE FUNDS				
	Total Debt Service Funds	\$ 0	\$ 0	\$ 0	\$ 0
	CAPITAL PROJECTS FUNDS				
	<u>Parks and Recreation</u>				
1739	Parks Open Space Bond Proceeds	\$ 11,175,000	\$	\$	\$
	<u>Special Improvement Districts</u>				
4039	Kiowa-Comanche Construction	441,547			
4072	Oakwood Pines Construction	264,560			
4085	Pawnee Construction	397,386			
4052	Pinon Construction	295,000			
4036	Rio Arroyo Construction	1,031,662			
4091	Shoshone Construction	134,000			
4082	Toho-Tolani Construction	5,462,586			
4056	Tonowanda Construction	200,203			
	Total Capital Projects Funds	\$ 19,401,944	\$ 0	\$ 0	\$ 0
	PERMANENT FUNDS				
	Total Permanent Funds	\$ 0	\$ 0	\$ 0	\$ 0
	ENTERPRISE FUNDS				
	Total Enterprise Funds	\$ 0	\$ 0	\$ 0	\$ 0
	TOTAL ALL FUNDS	\$ 19,401,944	\$	\$ 7,098,847	\$ 7,098,847



Coconino County Arizona

ADOPTED BUDGET SCHEDULE E FISCAL YEAR 2003-2004—PAGE (1) OF (22) SUMMARY BY DEPARTMENT OF EXPENDITURES WITHIN EACH FUND TYPE

General Fund Operations Expenditures	Actual Expenditures 2001-2002	Budget Expenditures 2002-2003	Actual Expenditures Thru 3rd Qtr 2002-2003	Estimated Expenditures 2002-2003	Base Expenditures 2003-2004	% Change FY03 Budget to FY04 Budget
Department						
Board of Supervisors	493,498	706,118	539,960	702,613	735,963	104.23%
Facilities	1,105,846	1,845,735	1,286,380	1,828,032	2,299,371	124.58%
Community Development	670,367	1,238,895	837,809	1,115,947	1,255,187	101.32%
Recorder	612,368	1,197,558	940,181	1,193,376	1,162,838	97.10%
Non-Departmental	882,449	0	384	0	0	0.00%
Finance	471,894	774,201	579,826	772,703	824,109	106.45%
Office of Planning & Budget	188,474	318,833	204,833	265,212	339,625	106.52%
Human Resources	425,020	1,089,043	823,788	1,072,663	1,134,680	104.19%
Assessor	621,296	971,585	746,027	956,290	1,117,916	115.06%
Treasurer	296,589	542,153	362,673	480,392	543,564	100.26%
Information Technology	1,045,256	1,484,279	1,244,260	1,484,279	1,405,233	94.67%
Constable	33,269	58,796	40,762	58,514	61,923	105.32%
Adult Probation	651,752	933,729	739,752	934,182	1,100,264	117.84%
Sheriff	3,883,541	6,374,724	4,248,444	6,139,894	6,155,775	96.57%
Flagstaff Justice Court	569,811	852,576	672,539	865,376	729,007	85.51%
Superior Courts	1,164,019	1,837,792	1,434,589	1,871,312	2,118,053	115.25%
Clerk of Superior Court	538,624	830,329	608,707	801,056	841,901	101.39%
Juvenile Court Services	1,032,946	1,649,156	1,185,984	1,563,400	1,845,077	111.88%
County Attorney	1,350,109	2,060,175	1,546,950	2,028,867	2,048,565	99.44%
Parks and Recreation	212,490	485,808	328,356	489,071	622,667	128.17%
Public Defender	1,028,393	1,623,159	1,200,253	1,549,552	1,668,315	102.78%
Legal Defender	323,811	620,191	412,088	559,438	653,873	105.43%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE E FISCAL YEAR 2003-2004—PAGE (2) OF (22) SUMMARY BY DEPARTMENT OF EXPENDITURES WITHIN EACH FUND TYPE

General Fund Operations—continued	Actual Expenditures 2001-2002	Budget Expenditures 2002-2003	Actual Expenditures Thru 3rd Qtr 2002-2003	Estimated Expenditures 2002-2003	Base Expenditures 2003-2004	% Change FY03 Budget to FY04 Budget
Department						
Health Services	2,403,638	3,179,233	2,463,614	3,170,661	3,524,578	110.86%
Community Initiatives	141,665	609,852	123,855	189,300	648,612	106.36%
County Manager	309,548	1,283,179	632,568	1,029,233	1,029,739	80.25%
Community Services	108,753	161,130	126,225	168,819	189,119	117.37%
Fredonia Justice Court	78,296	115,528	85,072	112,306	112,942	97.76%
Page Justice Court	186,606	267,637	208,906	268,098	266,205	99.46%
GIS	348,027	705,900	352,090	481,393	786,499	111.42%
Williams Justice Court	150,819	219,614	167,677	220,202	239,202	108.92%
School Superintendent	309,397	406,170	301,138	384,125	452,932	111.51%
General Fund Operations Total	\$21,638,571	\$34,443,078	\$24,445,690	\$32,756,306	\$35,913,735	104.27%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE E FISCAL YEAR 2003-2004—PAGE (3) OF (22) SUMMARY BY DEPARTMENT OF EXPENDITURES WITHIN EACH FUND TYPE

General Fund Reserves Expenditures		Actual Expenditures 2001-2002	Budget Expenditures 2002-2003	Actual Expenditures Thru 3rd Qtr 2002-2003	Estimated Expenditures 2002-2003	Base Expenditures 2003-2004	% Change FY03 Budget to FY04 Budget
Fund No. and Description							
1002	Employee Benefit Trust	1,382	325,009	0	325,009	302,500	93.07%
1004	Self Insurance Trust Fund	98,047	200,000	166,418	203,459	150,000	75.00%
1005	Vacation/Sick Leave Liability	0	50,000	0	0	50,000	100.00%
1006	Revenue/Emerg/Expend Resrv	0	3,290,806	127,719	398,720	4,962,201	150.79%
1016	Computer Lease/Buy	279,446	110,459	59,952	58,951	83,500	75.59%
General Fund Reserves Total		\$378,875	\$3,976,274	\$354,089	\$986,139	\$5,548,201	139.53%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE E FISCAL YEAR 2003-2004—PAGE (4) OF (22) SUMMARY BY DEPARTMENT OF EXPENDITURES WITHIN EACH FUND TYPE

Special Revenue Fund Expenditures						
<i>Fund No. and Description</i>	<i>Actual Expenditures 2001-2002</i>	<i>Budget Expenditures 2002-2003</i>	<i>Actual Expenditures Thru 3rd Qtr 2002-2003</i>	<i>Estimated Expenditures 2002-2003</i>	<i>Base Expenditures 2003-2004</i>	<i>% Change FY03 Budget to FY04 Budget</i>
<u>Adult Probation</u>						
1548 Adult Probation Services	350,616	549,576	334,315	411,853	506,374	92.14%
1545 Deferred Prosecution	0	0	0	0	0	0.00%
1525 Work Furlough Program	52,645	169,814	79,298	101,078	120,785	71.13%
Sub-total	403,261	719,390	413,613	512,931	627,159	87.18%
<u>Assessor</u>						
1950 Assessor Storage/Retrieval	0	197,206	100,879	147,256	280,725	142.35%
Sub-total	0	197,206	100,879	147,256	280,725	142.35%
<u>Clerk of Superior Court</u>						
1722 Clerk's Forfeiture Fund	5,432	55,564	22,282	31,030	53,100	95.57%
1723 Clerks Storage & Retrieval	27,159	21,907	3,808	6,042	28,538	130.27%
Sub-total	32,591	77,471	26,090	37,072	81,638	105.38%
<u>Community Development</u>						
4001 Flood Control District	139,626	382,045	124,019	215,363	967,046	253.12%
0000 New fund number					40,000	-
Sub-total	139,626	382,045	124,019	215,363	1,007,046	253.12%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE E FISCAL YEAR 2003-2004—PAGE (5) OF (22) SUMMARY BY DEPARTMENT OF EXPENDITURES WITHIN EACH FUND TYPE

Special Revenue Fund Expenditures	Actual Expenditures 2001-2002	Budget Expenditures 2002-2003	Actual Expenditures Thru 3rd Qtr 2002-2003	Estimated Expenditures 2002-2003	Base Expenditures 2003-2004	% Change FY03 Budget to FY04 Budget
Fund No. and Description						
<u>Community Services</u>						
1401 *Community Services	261,521	391,501	304,220	390,436	386,109	98.62%
1402 Community Svcs Donations	1,602	14,207	321	14,207	14,707	103.52%
1415 CREC Fee For Service (a)	609,947	1,001,129	634,402	929,649	1,159,927	115.86%
0000 New fund number					0	
Sub-total	873,070	1,406,837	938,943	1,334,292	1,560,744	110.94%
<u>County Attorney</u>						
1755 Anti-Racketeering	288,132	372,666	321,514	438,000	437,141	117.30%
1752 Attorney Enhancement	111,761	148,700	88,053	117,167	138,410	93.08%
1799 Bad Check Prosecution	56,234	124,966	66,824	84,825	113,333	90.69%
1782 Federal Anti-Racketeering	0	111,940	11,427	11,428	201,000	179.56%
1781 State Aid to County Attorney	23,013	168,000	108,162	127,963	105,022	62.51%
1760 Victim Restitution	1,020	15,000	7,857	12,714	20,000	133.33%
Sub-total	480,160	941,272	603,837	792,097	1,014,907	107.82%
<u>Finance</u>						
1150 *Special Districts	26,193	51,283	31,166	38,999	55,646	108.51%
Sub-total	26,193	51,283	31,166	38,999	55,646	108.51%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE E FISCAL YEAR 2003-2004—PAGE (6) OF (22) SUMMARY BY DEPARTMENT OF EXPENDITURES WITHIN EACH FUND TYPE

Special Revenue Fund Expenditures	Actual Expenditures 2001-2002	Budget Expenditures 2002-2003	Actual Expenditures Thru 3rd Qtr 2002-2003	Estimated Expenditures 2002-2003	Base Expenditures 2003-2004	% Change FY03 Budget to FY04 Budget
Fund No. and Description						
<u>Flagstaff Justice Court</u>						
1625 Flag JC Enhancement Fund	0	0	0	5,200	5,200	-
1603 JCEF Flag JC	0	0	0	0	12,500	-
Sub-total	0	0	0	5,200	17,700	-
<u>Health Services</u>						
1331 *Health Services Fund	1,763,603	2,683,576	2,049,389	2,618,037	3,015,687	112.38%
1338 Death Certificates	17,077	30,510	25,843	32,456	33,740	110.59%
Sub-total	1,780,680	2,714,086	2,075,232	2,650,493	3,049,427	112.36%
<u>Juvenile Court Services</u>						
1475 Juvenile Diversion Fees Fund	12,491	88,537	11,908	15,534	106,668	120.48%
1453 Juvenile Probation Service	34,155	154,516	32,561	40,770	182,568	118.15%
1466 Property Crime Class	0	0	0	0	1,049	-
Sub-total	46,646	243,053	44,469	56,304	290,285	119.43%
<u>Kachina Village Improvement</u>						
1843 Forest Hilands Wetlds Proj	254,212	120,000	37,446	39,500	40,000	33.33%
4019 Kachina Village Imp.	587,690	1,249,226	741,710	990,596	1,237,439	99.06%
Sub-total	841,902	1,369,226	779,156	1,030,096	1,277,439	93.30%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE E FISCAL YEAR 2003-2004—PAGE (7) OF (22) SUMMARY BY DEPARTMENT OF EXPENDITURES WITHIN EACH FUND TYPE

Special Revenue Fund Expenditures	Actual Expenditures 2001-2002	Budget Expenditures 2002-2003	Actual Expenditures Thru 3rd Qtr 2002-2003	Estimated Expenditures 2002-2003	Base Expenditures 2003-2004	% Change FY03 Budget to FY04 Budget
Fund No. and Description						
<u>Legal Defender</u>						
1692 Legl Def Fees for Service	0	11,200	0	5,000	0	0.00%
1693 Legl Defender Training	0	0	641	1,320	0	0.00%
Sub-total	0	11,200	641	6,320	0	0.00%
<u>Non-Departmental</u>						
1052 Title III Forest Fees	0	0	0	0	247,600	-
Sub-total	0	0	0	0	247,600	-
<u>Office of Planning & Budget</u>						
1151 Special Districts Coordinator	0	0	0	0	69,890	-
Sub-total	0	0	0	0	69,890	-
<u>Page Justice Court</u>						
1627 Page JC Enhancement Fund	0	0	0	1,470	2,200	-
Sub-total	0	0	0	1,470	2,200	-
<u>Parks and Recreation</u>						
1728 *Fair	315,431	431,630	274,758	389,157	447,285	103.63%
1733 Livestock Auction Fund	78,571	80,450	81,648	82,439	82,439	102.47%
1729 Racing	237,745	540,130	452,092	514,312	577,249	106.87%
Sub-total	631,747	1,052,210	808,498	985,908	1,106,972	105.20%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE E FISCAL YEAR 2003-2004—PAGE (8) OF (22) SUMMARY BY DEPARTMENT OF EXPENDITURES WITHIN EACH FUND TYPE

Special Revenue Fund Expenditures						
Fund No. and Description	Actual Expenditures 2001-2002	Budget Expenditures 2002-2003	Actual Expenditures Thru 3rd Qtr 2002-2003	Estimated Expenditures 2002-2003	Base Expenditures 2003-2004	% Change FY03 Budget to FY04 Budget
<u>Public Defender</u>						
1683 Public Def Fees Svc	49,631	107,600	32,791	75,000	107,600	100.00%
Sub-total	49,631	107,600	32,791	75,000	107,600	100.00%
<u>Public Works</u>						
1849 *Solid Waste	985,073	1,499,646	993,124	1,437,773	1,495,985	99.76%
1842 Pinewood Improvements	47,397	160,000	22,190	20,000	150,000	93.75%
1841 Road	6,572,222	23,788,797	10,140,614	14,278,189	27,062,165	113.98%
Sub-total	7,604,692	25,448,443	11,155,928	15,735,962	28,708,150	113.01%
<u>Recorder</u>						
1818 Recorder's Storage & Retrieval	127,561	303,309	96,152	176,228	214,506	70.72%
Sub-total	127,561	303,309	96,152	176,228	214,506	70.72%
<u>School Superintendent</u>						
2021 Spec Co School Reserve-Esperanza	0	2,290,900	0	2,288,400	2,664,364	116.30%
Sub-total	0	2,290,900	0	2,288,400	2,664,364	116.30%
<u>Sheriff</u>						
4027 County Jail District (a)	5,905,369	9,744,803	6,665,786	10,064,165	10,752,578	110.34%
1273 Inmate Hlth Care Cost Reimb	0	0	0	0	0	0.00%
1274 Inmate Welfare	213,724	318,487	270,300	329,850	406,381	127.60%
4032 Jail District Repair & Repl	24,775	0	0	0	0	0.00%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE E FISCAL YEAR 2003-2004—PAGE (9) OF (22) SUMMARY BY DEPARTMENT OF EXPENDITURES WITHIN EACH FUND TYPE

Special Revenue Fund Expenditures	Actual Expenditures 2001-2002	Budget Expenditures 2002-2003	Actual Expenditures Thru 3rd Qtr 2002-2003	Estimated Expenditures 2002-2003	Base Expenditures 2003-2004	% Change FY03 Budget to FY04 Budget
Fund No. and Description						
1272 Jail Enhancement	72,035	562,571	82,523	145,622	638,065	113.42%
1251 Outside Pay	39,299	36,235	33,159	21,177	27,042	74.63%
1263 Sheriff Donations	0	700	0	4,800	7,740	1105.71%
Sub-total—Sheriff	6,255,202	10,662,796	7,051,768	10,565,614	11,831,805	110.96%
<u>Special Districts</u>						
4045 4041-06 Rodeo Drive Operations	141	7,400	1,374	7,400	7,400	100.00%
4051 4047-06 Linda Lane Operations	141	2,400	1,970	2,400	7,400	308.33%
4002 County Library Fund	697,548	2,123,179	928,816	2,123,179	2,186,072	102.96%
3001 Fire District Assistance	434,386	1,104,371	668,392	1,104,371	1,154,482	104.54%
4075 Oakwood Pines-Operations	0	0	0	0	6,500	-
4086 Pawnee Operations	0	0	0	0	0	0.00%
4093 Shoshone-Operations	0	0	0	0	0	0.00%
4014 Tusayan Spec.I Lighting Dist.	6,609	11,000	7,190	10,358	12,100	110.00%
Sub-total	1,138,825	3,248,350	1,607,742	3,247,708	3,373,954	103.87%
<u>Superior Courts</u>						
1578 *ADR Grant - Court Admin	28,848	53,351	28,754	38,098	42,151	79.01%
1589 *Law Library	182,809	208,611	165,214	206,865	158,738	76.09%
1579 Superior Court Local Court	0	40,000	2,977	23,285	64,307	160.77%
Sub-total	211,657	301,962	196,945	268,248	265,196	87.82%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE E FISCAL YEAR 2003-2004—PAGE (10) OF (22) SUMMARY BY DEPARTMENT OF EXPENDITURES WITHIN EACH FUND TYPE

Special Revenue Fund Expenditures	Actual Expenditures 2001-2002	Budget Expenditures 2002-2003	Actual Expenditures Thru 3rd Qtr 2002-2003	Estimated Expenditures 2002-2003	Base Expenditures 2003-2004	% Change FY03 Budget to FY04 Budget
Fund No. and Description						
<u>Treasurer</u>						
1955 Taxpayer Information Fund	8,324	10,000	6,800	10,000	10,000	100.00%
Sub-total	8,324	10,000	6,800	10,000	10,000	100.00%
<u>Williams Justice Court</u>						
1628 Williams JC Enhancement Fund	0	0	0	0	1,250	-
Sub-total	0	0	0	0	1,250	-
Special Revenue Fund Total	\$20,651,768	\$51,538,639	\$26,094,669	\$40,180,961	\$57,866,204	112.38%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE E FISCAL YEAR 2003-2004—PAGE (11) OF (22) SUMMARY BY DEPARTMENT OF EXPENDITURES WITHIN EACH FUND TYPE

Grant Fund Expenditures	Actual Expenditures 2001-2002	Budget Expenditures 2002-2003	Actual Expenditures Thru 3rd Qtr 2002-2003	Estimated Expenditures 2002-2003	Base Expenditures 2003-2004	% Change FY03 Budget to FY04 Budget
Fund No. and Description						
<u>Adult Probation</u>						
1524 Adult Intensive Probation	581,801	848,916	633,165	791,004	922,904	108.72%
1521 Adult Probation St Enhancement	469,414	635,816	465,943	599,953	680,208	106.98%
1547 Community Punishment Program	97,182	121,787	57,625	70,752	94,362	77.48%
1531 Drug Treatment & Education	41,745	145,000	63,767	95,065	113,767	78.46%
1549 Drug War	2,999	0	0	0	0	0.00%
Sub-total	1,193,141	1,751,519	1,220,500	1,556,774	1,811,241	103.41%
<u>Career Center</u>						
1881 Career Cter Training/Education	63,073	63,711	34,668	27,980	61,146	95.97%
1878 Welfare to Work	883	43,403	22,610	0	36,100	83.17%
1879 Workforce Investment Act	698,740	1,373,462	1,314,006	1,362,904	1,628,842	118.59%
Sub-total	762,696	1,480,576	1,371,284	1,390,884	1,726,088	116.58%
<u>Clerk of Superior Court</u>						
1724 Child Support Automation	0	17,388	0	0	17,388	100.00%
1552 JCEF Superior Court	24,775	26,389	18,534	19,137	26,389	100.00%
Sub-total	24,775	43,777	18,534	19,137	43,777	100.00%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE E FISCAL YEAR 2003-2004—PAGE (12) OF (22) SUMMARY BY DEPARTMENT OF EXPENDITURES WITHIN EACH FUND TYPE

Grant Fund Expenditures	Actual Expenditures 2001-2002	Budget Expenditures 2002-2003	Actual Expenditures Thru 3rd Qtr 2002-2003	Estimated Expenditures 2002-2003	Base Expenditures 2003-2004	% Change FY03 Budget to FY04 Budget
Fund No. and Description						
<u>Community Services</u>						
1421 *Case Management	44,769	73,346	48,742	67,480	72,469	98.80%
1422 *Congregate Meals	103,211	141,252	108,017	143,129	140,724	99.63%
1424 *Emergency Services	286,502	454,703	361,910	454,693	492,791	108.38%
1425 *Energy Assistance	36,645	59,198	48,626	60,198	65,824	111.19%
1423 *Home Delivered Meals	113,185	159,875	111,913	155,850	156,787	98.07%
1427 *Home Program	4,844	9,696	1,638	10,482	0	0.00%
1419 *Housekeeping	158,158	254,652	175,812	234,877	286,033	112.32%
1426 *Respite Care	15,647	43,487	18,399	29,055	38,582	88.72%
1406 *State Housing Fund	160,048	137,594	152,505	176,940	150,556	109.42%
1418 *VanGo	447,770	724,431	510,120	708,323	841,771	116.20%
1404 *Youth Services-County Funded	14,521	76,800	31,247	67,487	39,349	51.24%
1431 APS Energy Assistance	6,636	11,303	5,260	11,303	11,328	100.22%
1407 Az Nutrition Network	866	3,150	1,359	1,361	0	0.00%
1036 CDBG House Services	0	375,460	18,108	90,052	312,668	83.28%
1408 City CDBG Eviction/Foreclosure	0	30,000	10,700	30,000	0	0.00%
1428 Community Service Board	10,840	19,381	15,404	21,276	21,016	108.44%
1430 FEMA	31,383	34,000	22,456	35,204	34,000	100.00%
1417 Mountain Line	2,357,975	2,920,919	1,480,062	1,970,984	3,783,650	129.54%
1429 Title V	87,364	125,834	88,626	115,244	129,991	103.30%
1403 Weed & Seed	163,009	0	0	50,149	0	0.00%
Sub-total	4,043,373	5,655,081	3,210,904	4,434,087	6,577,541	116.31%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE E FISCAL YEAR 2003-2004—PAGE (13) OF (22) SUMMARY BY DEPARTMENT OF EXPENDITURES WITHIN EACH FUND TYPE

Grant Fund Expenditures	Actual Expenditures 2001-2002	Budget Expenditures 2002-2003	Actual Expenditures Thru 3rd Qtr 2002-2003	Estimated Expenditures 2002-2003	Base Expenditures 2003-2004	% Change FY03 Budget to FY04 Budget
Fund No. and Description						
<u>County Attorney</u>						
1753 Atty VRIA:Victm Rghts	37,303	46,092	38,627	46,678	46,838	101.62%
1762 CCRT:Coordinated Response	12,118	0	0	0	0	0.00%
1765 Children's Justice Grant	10,605	10,000	0	0	0	0.00%
1265 Domestic Violence	0	0	0	972	0	0.00%
1757 Drug Prosecution	128,487	193,961	139,362	177,830	195,809	100.95%
1784 Natl Criminal Hist Improvement	54,156	110,425	21,837	86,921	23,484	21.27%
1794 Victim Compensation	48,290	58,000	39,279	57,797	58,000	100.00%
1793 VOCA-Victims of Crimes	13,787	18,000	0	6,450	19,350	107.50%
Sub-total	304,746	436,478	239,105	376,648	343,481	78.69%
<u>Flagstaff Justice Court</u>						
1624 FLAG JP CPAF	41,327	29,272	18,631	29,272	0	0.00%
1603 JCEF Flag JC	5,754	46,050	4,295	34,500	8,600	18.68%
Sub-total	47,081	75,322	22,926	63,772	8,600	11.42%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE E FISCAL YEAR 2003-2004—PAGE (14) OF (22) SUMMARY BY DEPARTMENT OF EXPENDITURES WITHIN EACH FUND TYPE

Grant Fund Expenditures	Actual Expenditures 2001-2002	Budget Expenditures 2002-2003	Actual Expenditures Thru 3rd Qtr 2002-2003	Estimated Expenditures 2002-2003	Base Expenditures 2003-2004	% Change FY03 Budget to FY04 Budget
Fund No. and Description						
Health Services						
1342 AZ Nutrition Network-Health	116,333	477,924	334,105	430,774	535,752	112.10%
1395 AZEIP Case Management	20,885	39,480	27,681	30,634	33,406	84.61%
1357 Backcountry Food	3,085	14,300	9,568	9,570	0	0.00%
1334 Bio-Terrorism	0	365,538	152,763	283,186	298,184	81.57%
1325 Breast Feeding Peer Support	1,847	567	0	0	0	0.00%
1332 Buckle Up America (NACCHO)	3,529	0	0	0	0	0.00%
1306 Child Health	31,846	37,779	28,471	33,729	35,596	94.22%
1335 Child Health Grant	0	79,871	66,909	73,363	87,961	110.13%
1392 Commodity Suppl Food Program	1,666	4,370	1,015	2,012	1,652	37.80%
1304 CVD Heartbeat	56,141	85,756	64,149	81,905	114,058	133.00%
1303 Dental Education	29,223	20,824	13,684	17,293	1,527	7.33%
1311 Developmental Disability	27	0	0	0	0	0.00%
1360 Developmental Services/NICP	38,128	45,453	33,623	40,246	38,979	85.76%
1305 Family Planning	56,447	102,834	65,296	98,327	100,563	97.79%
1327 Family Planning Title X	0	38,898	42,363	35,068	38,782	99.70%
1326 Flag Comm Found for Teen Clinic	3,713	0	75	0	0	0.00%
1354 Health Start	36,212	50,000	36,123	46,926	50,000	100.00%
1336 Healthy Coconino Fund	0	153,632	26,870	0	34,486	22.45%
1350 Healthy Families	333,089	523,866	404,361	501,163	524,717	100.16%
1309 HIV Education	38,805	63,331	49,359	61,788	42,826	67.62%
1384 HIV Outpatient & Support	292,607	442,396	333,827	511,126	453,738	102.56%
1385 HIV Prevention Planning	40,072	66,419	47,884	52,048	58,819	88.56%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE E FISCAL YEAR 2003-2004—PAGE (15) OF (22) SUMMARY BY DEPARTMENT OF EXPENDITURES WITHIN EACH FUND TYPE

Grant Fund Expenditures	Actual Expenditures 2001-2002	Budget Expenditures 2002-2003	Actual Expenditures Thru 3rd Qtr 2002-2003	Estimated Expenditures 2002-2003	Base Expenditures 2003-2004	% Change FY03 Budget to FY04 Budget
Fund No. and Description						
1302 Home Care	50,760	68,061	58,584	70,479	77,104	113.29%
1391 Immunization Program	29,112	54,376	37,174	46,171	50,175	92.27%
1310 Injury Prevention	8,663	33,658	666	0	0	0.00%
1329 Injury Prevention Program	4,662	0	0	0	0	0.00%
1333 Medicaid Awareness Svcs	18,453	0	0	0	0	0.00%
1380 MSM Outreach	40,902	72,455	43,747	63,205	62,674	86.50%
1330 Nutrition Grant	45,071	51,415	37,893	49,804	54,713	106.42%
1322 Prenatal Educ & Prevention	0	1,353	0	0	0	0.00%
1383 Ryan White Ttl III Planning	26,157	9,266	15,970	15,559	0	0.00%
1320 School Based/Linked Clinic	74,479	122,660	73,033	92,622	92,302	75.25%
1328 Special Care Needs	0	34,960	20,275	14,701	17,522	50.12%
1318 St MCH Bick Grnt(School-Based)	76,739	130,506	87,898	116,905	89,994	68.96%
1315 State STD	20,684	27,135	6,982	32,996	2,309	8.51%
1317 Supplemental Food Program	6,297	8,213	4,351	8,213	5,778	70.35%
1307 TB Control	36,421	40,086	37,714	41,836	31,420	78.38%
1348 Teen Pregnancy Prevention	23,129	41,067	28,456	36,733	40,808	99.37%
1381 Tobacco Program	316,393	457,981	286,735	391,467	507,823	110.88%
1301 WIC Grant	306,911	485,962	402,354	485,965	486,732	100.16%
Sub-total-Health Services	2,188,488	4,252,392	2,879,958	3,775,814	3,970,402	93.37%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE E FISCAL YEAR 2003-2004—PAGE (16) OF (22) SUMMARY BY DEPARTMENT OF EXPENDITURES WITHIN EACH FUND TYPE

Grant Fund Expenditures	Actual Expenditures 2001-2002	Budget Expenditures 2002-2003	Actual Expenditures Thru 3rd Qtr 2002-2003	Estimated Expenditures 2002-2003	Base Expenditures 2003-2004	% Change FY03 Budget to FY04 Budget
Fund No. and Description						
<u>Juvenile Court Services</u>						
1452 *Family Counseling (a)	10,117	24,800	9,296	24,800	35,370	142.62%
1468 24 Diversion-Intake	372,927	563,208	400,800	552,029	611,462	108.57%
1455 CASA-Special Advocate	36,133	74,683	40,577	57,772	65,256	87.38%
1462 Diversion-Consequences	41,795	93,277	44,120	89,242	103,434	110.89%
1465 DOC Status Offender	0	0	0	0	956	-
1454 Healthy Community/Youth	0	7,416	7,419	7,417	6,000	80.91%
1483 JAIBG	0	0	3,779	7,743	45,998	-
1477 Juv Account Incntve BG	33,307	9,792	10,937	9,812	0	0.00%
1482 Juvenile Accountability	5,564	48,823	45,763	49,535	9,358	19.17%
1471 Juvenile Detention Enhancement	0	0	0	0	168	-
1496 Juvenile Intensive Probation	247,117	395,895	274,693	402,789	514,998	130.08%
1460 Juvenile Parole	39,499	10,072	10,072	10,073	5,575	55.35%
1463 Juvenile Probation State Aid	115,864	171,240	132,668	177,420	188,473	110.06%
1459 Juvenile Treatment Services	118,284	215,769	148,471	207,436	222,762	103.24%
1474 Juvenile Victim's Rights Impl	15,713	24,392	19,467	25,251	26,622	109.14%
1476 Juv-Judicial Consolidation Proj	5,663	0	0	0	0	0.00%
1557 Model Court-State Funds	0	15,255	7,915	15,252	14,115	92.53%
1492 PIC Act	2,835	29,644	547	512	40,533	136.73%
1481 Title V Local Delinq Prevention	20,155	78,943	78,943	78,943	0	0.00%
1464 USDA Food Grant	6,824	32,850	14,159	22,380	46,000	140.03%
Sub-total	1,071,797	1,796,059	1,249,626	1,738,406	1,937,080	107.85%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE E FISCAL YEAR 2003-2004—PAGE (17) OF (22) SUMMARY BY DEPARTMENT OF EXPENDITURES WITHIN EACH FUND TYPE

Grant Fund Expenditures	Actual Expenditures 2001-2002	Budget Expenditures 2002-2003	Actual Expenditures Thru 3rd Qtr 2002-2003	Estimated Expenditures 2002-2003	Base Expenditures 2003-2004	% Change FY03 Budget to FY04 Budget
Fund No. and Description						
<u>Page Justice Court</u>						
1605 JCEF Page JC	0	0	0	1,500	500	-
Sub-total	0	0	0	1,500	500	-
<u>Parks and Recreation</u>						
1730 Parks & Rec - Doney Park	11,919	125,000	7,478	200,000	62,996	50.40%
1727 Raymond Park	227,928	30,908	37,460	95,386	25,000	80.89%
Sub-total	239,847	155,908	44,938	295,386	87,996	56.44%
<u>Public Defender</u>						
1681 Public Defender Training	15,252	22,050	13,645	18,437	22,100	100.23%
Sub-total	15,252	22,050	13,645	18,437	22,100	100.23%
<u>Public Works</u>						
1102 *State & Local Emergency Assistance	62,236	109,486	71,494	109,479	102,779	93.87%
1850 Emergency Response Enhancement	0	1,000,000	77,602	294,800	748,452	74.85%
1100 Emergency Services	3,661	6,300	6,413	6,340	6,300	100.00%
Sub-total	65,897	1,115,786	155,509	410,619	857,532	76.85%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE E FISCAL YEAR 2003-2004—PAGE (18) OF (22) SUMMARY BY DEPARTMENT OF EXPENDITURES WITHIN EACH FUND TYPE

Grant Fund Expenditures

<i>Fund No. and Description</i>	<i>Actual Expenditures 2001-2002</i>	<i>Budget Expenditures 2002-2003</i>	<i>Actual Expenditures Thru 3rd Qtr 2002-2003</i>	<i>Estimated Expenditures 2002-2003</i>	<i>Base Expenditures 2003-2004</i>	<i>% Change FY03 Budget to FY04 Budget</i>
<u>Recorder</u>						
1819 Voter Tabulation Equipment Fund	0	100,000	0	0	45,000	45.00%
Sub-total	0	100,000	0	0	45,000	45.00%
<u>School Superintendent</u>						
2020 County School Fund	0	312,000	0	307,350	361,711	115.93%
Sub-total	0	312,000	0	307,350	361,711	115.93%
<u>Sheriff</u>						
1255 *Boat Patrol	87,220	116,963	85,689	116,608	117,885	100.79%
1267 *Community Policing	20,449	0	0	0	0	0.00%
1275 BJA-LLEBG	10,845	24,202	26,891	26,891	20,000	82.64%
1252 Cannibus Eradication	0	0	0	0	7,000	-
1270 COPS More	-945	0	0	0	0	0.00%
1265 Domestic Violence	-5,146	0	839	842	0	0.00%
1257 Drug Detention	31,484	37,064	25,169	36,945	44,358	119.68%
1269 Governor's Off. Highway Safety	0	144,000	28,430	144,000	122,019	84.74%
1254 Metro Unit	34,810	49,775	37,367	48,218	60,813	122.18%
1253 Patrol Boat Equip Replacement	0	75,000	0	0	0	0.00%
1284 Protective Vests	7,104	3,000	0	0	0	0.00%
1283 RATE Gang Task Force	27,387	53,900	23,296	23,306	0	0.00%
1278 Records Imprvmnt	0	0	0	0	0	0.00%
Sub-total	213,208	503,904	227,681	396,810	372,075	73.84%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE E FISCAL YEAR 2003-2004—PAGE (19) OF (22) SUMMARY BY DEPARTMENT OF EXPENDITURES WITHIN EACH FUND TYPE

Grant Fund Expenditures	Actual Expenditures 2001-2002	Budget Expenditures 2002-2003	Actual Expenditures Thru 3rd Qtr 2002-2003	Estimated Expenditures 2002-2003	Base Expenditures 2003-2004	% Change FY03 Budget to FY04 Budget
Fund No. and Description						
<u>Superior Courts</u>						
1585 Conciliation Court	32,474	46,000	35,455	47,012	46,000	100.00%
1586 Drug Enforcement Administration	47,487	81,657	31,440	81,657	77,247	94.60%
1554 DUI/Drug Court Implementation	76,671	142,143	91,943	126,364	45,000	31.66%
1558 IV-D Case Process Enhancement	18,440	29,139	12,914	24,180	29,097	99.85%
1557 Model Court-State Funds	7,038	0	0	0	0	0.00%
1556 Superior Crt State Fill the Gap	89,976	192,576	53,047	65,000	281,341	146.09%
Sub-total	272,086	491,515	224,799	344,213	478,684	97.39%
Grant Fund Total	\$10,442,387	\$18,192,367	\$10,879,409	\$15,129,837	\$18,643,809	102.48%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE E FISCAL YEAR 2003-2004—PAGE (20) OF (22) SUMMARY BY DEPARTMENT OF EXPENDITURES WITHIN EACH FUND TYPE

Debt Service Fund Expenditures

<i>Fund No. and Description</i>	<i>Actual Expenditures 2001-2002</i>	<i>Budget Expenditures 2002-2003</i>	<i>Actual Expenditures Thru 3rd Qtr 2002-2003</i>	<i>Estimated Expenditures 2002-2003</i>	<i>Base Expenditures 2003-2004</i>	<i>% Change FY03 Budget to FY04 Budget</i>
<u>Facilities</u>						
1635 Debt Service for Capital Plan	622,300	2,865,905	590,450	2,865,905	2,935,867	102.44%
Sub-total	622,300	2,865,905	590,450	2,865,905	2,935,867	102.44%
<u>Special Districts</u>						
4025 4021-03 Rudd Tank Rd Debt SvC	23,960	26,490	23,870	26,510	25,190	95.09%
4035 4035-03 Rio-Arroyo CID Deby Svc	0	0	0	0	83,083	-
4042 4041-03 Rodeo Dr Debt Service	3,039	5,963	2,153	4,260	4,213	70.65%
4048 4047-03 Linda Lane Debt Service	4,865	9,720	4,863	9,720	9,580	98.56%
4064 Buckboard Trail ID-Debt Svc	0	44,213	0	6,820	26,840	60.71%
4038 Kiowa-Comanche	0	0	0	0	0	0.00%
4007 KVID Paving Debt Service '92	120,937	125,613	117,000	125,613	117,738	93.73%
4074 Oakwood Pines-Debt Service	0	43,250	0	0	37,100	85.78%
4087 Pawnee County ID	0	0	0	0	0	0.00%
4054 Pinon County ID Debt Service	0	0	0	0	47,200	-
4092 Shoshone-Debt Service	0	0	0	0	0.00%	
4055 Tonowanda	0	0	0	0	0.00%	
Sub-total	152,801	255,249	147,886	172,923	350,944	137.49%
Debt Service Fund Total	\$775,101	\$3,121,154	\$738,336	\$3,038,828	\$3,286,811	105.31%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE E FISCAL YEAR 2003-2004—PAGE (21) OF (22) SUMMARY BY DEPARTMENT OF EXPENDITURES WITHIN EACH FUND TYPE

Capital Fund Expenditures

<i>Fund No. and Description</i>	<i>Actual Expenditures 2001-2002</i>	<i>Budget Expenditures 2002-2003</i>	<i>Actual Expenditures Thru 3rd Qtr 2002-2003</i>	<i>Estimated Expenditures 2002-2003</i>	<i>Base Expenditures 2003-2004</i>	<i>% Change FY03 Budget to FY04 Budget</i>
<u>Facilities</u>						
1637 Asset Repair & Repl Reserve	82,669	253,993	119,973	216,555	392,814	154.66%
1638 Capital Projects-Phase II	0	59,962	0	0	0	0.00%
1634 Coconino County CID-Space Plan	1,557,270	1,025,813	135,795	248,583	777,230	75.77%
Sub-total	1,639,939	1,339,768	255,768	465,138	1,170,044	87.33%
<u>Parks and Recreation</u>						
1739 Parks Capital Projects	1,315,672	3,038,252	462,208	1,077,804	3,386,758	111.47%
Sub-total	1,315,672	3,038,252	462,208	1,077,804	3,386,758	111.47%
<u>Sheriff</u>						
4090 3rd Pod Construction from COP's	73,446	0	0	0	0	0.00%
4028 Jail District Building Fund	66,185	426,320	0	333,126	0	0.00%
1277 Juvenile Jail Imprv Prog	209	0	0	0	0	0.00%
Sub-total	139,840	426,320	0	333,126	0	0.00%



Coconino County Arizona

ADOPTED BUDGET SCHEDULE E FISCAL YEAR 2003-2004—PAGE (22) OF (22) SUMMARY BY DEPARTMENT OF EXPENDITURES WITHIN EACH FUND TYPE

Capital Fund Expenditures

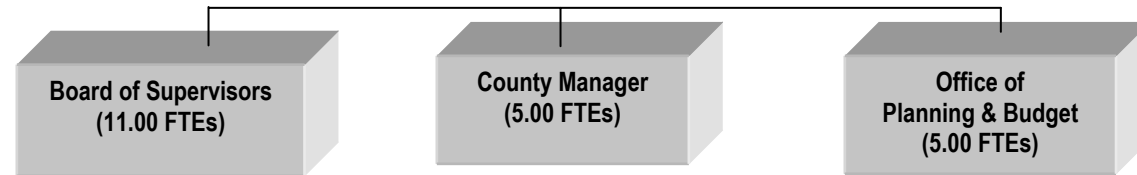
<i>Fund No. and Description</i>	<i>Actual Expenditures 2001-2002</i>	<i>Budget Expenditures 2002-2003</i>	<i>Actual Expenditures Thru 3rd Qtr 2002-2003</i>	<i>Estimated Expenditures 2002-2003</i>	<i>Base Expenditures 2003-2004</i>	<i>% Change FY03 Budget to FY04 Budget</i>
<u>Special Districts</u>						
4036 4035-04 Rio Arroyo CID Construct	0	875,000	0	0	1,031,662	117.90%
4062 Buckboard Trail ID-Construction	0	343,000	278,200	335,402	0	0.00%
4039 Kiowa-Comanche ID	0	423,451	0	0	441,547	104.27%
4072 Oakwood Pines-Construction	0	253,515	0	10,000	264,560	104.36%
4085 Pawnee CID	0	242,825	0	0	397,386	163.65%
4052 Pinon County ID-Construction	0	283,920	2,112	0	295,000	103.90%
4026 Rudd Tank Road Construction	135	2,500	995	2,500	0	0.00%
4091 Shoshone-Construction	0	0	0	0	134,000	-
4082 Toho-Tolani ID-Construction	0	1,130,000	212	212	5,462,586	483.41%
4056 Tonowanda ID	0	87,000	0	7,500	200,203	230.12%
Sub-total	135	3,641,211	281,519	355,614	8,226,944	225.94%
 Capital Fund Total	 \$3,095,586	 \$8,445,551	 \$999,495	 \$2,231,682	 \$12,783,746	 151.37%



Coconino County Arizona

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POLICY AND EXECUTIVE MANAGEMENT – 21.00 FTEs



Description of Services

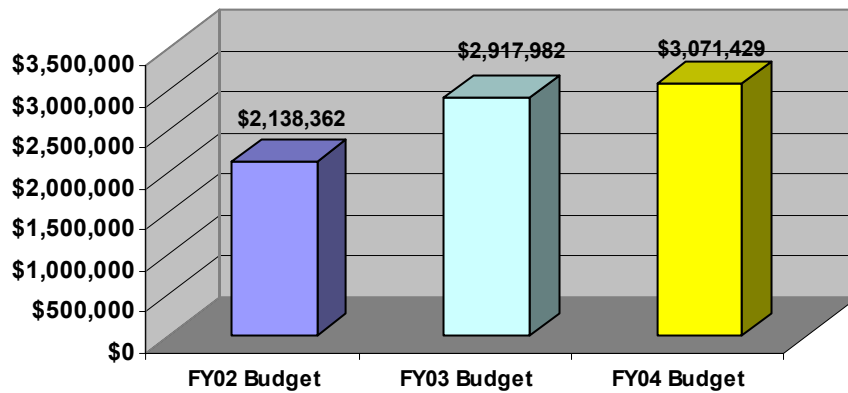
Note: FTE - Full Time Equivalent

This service area includes the offices of the Board of Supervisors and the County Manager, whose primary focuses are to establish policy direction and conduct day-to-day management of the County government. The Board passes County ordinances and approves land use changes, intergovernmental contracts and the County budget. The County Manager implements and administers Board policy and provides support for County initiatives and program. During FY03, the Office of Planning and Budget was moved from Management Services to the office of the County Manager in order to respond more comprehensively to strategic planning for management issues of the organization. This office compiles the County budget and analyses and monitors activities having a budgetary impact on the organization.

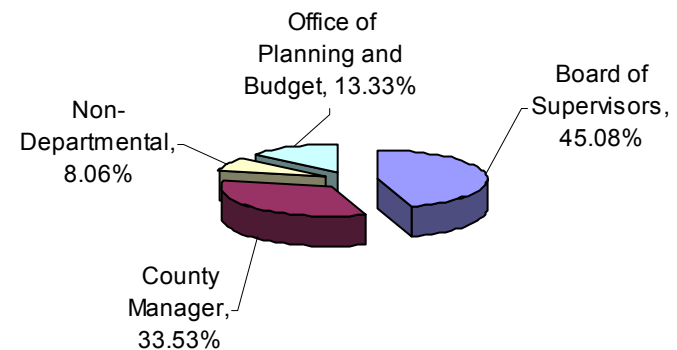
Budgeted Expenditure Trends

Budget expenditures overall have increased for the three-year period indicated below. The significant increase from FY02 to FY03 is due to the move of funding for grants to other agencies from Non-Departmental to the office of the County Manager. A portion of the increase from FY03 to FY04 was due to the move of the Office of Planning and Budget from the Management Services service area to the office of the County Manager. Other increases are due to cost increases in Health and Retirement benefits for employees. In the departmental budget percentage chart below, the funds currently budgeted in Non-Departmental correspond to undistributed Title III Forest Fees to be allocated pending project approval by the Board of Supervisors. Once these funds are allocated, they will be moved to the various departments therefore service areas responsible for expenditure oversight.

Budgeted Expenditures by Service Area—Three-Year History



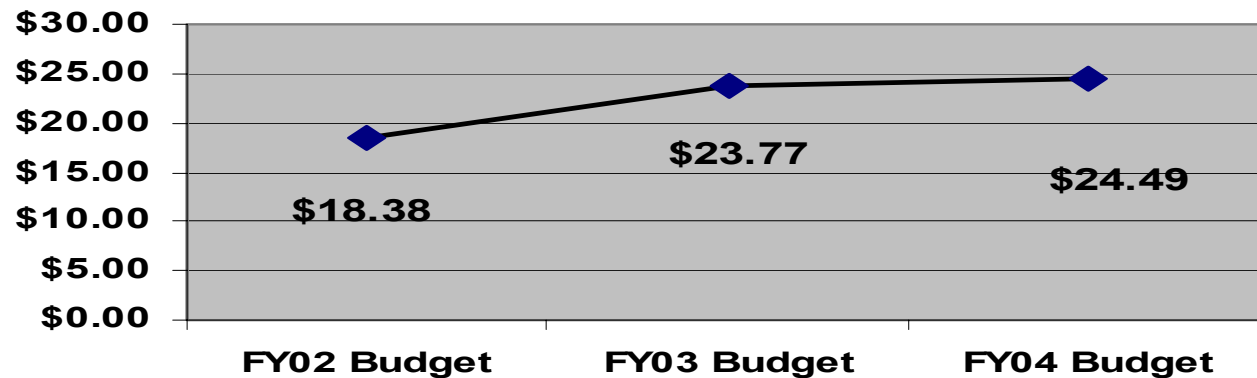
**FY04 Budgeted Expenditures
Department Budgets as % of Service Area Total**



POLICY AND EXECUTIVE MANAGEMENT

Per Capita Costs of Services

While budgeted expenditures increased from FY02 to FY03 with the move of the allocation for grants to outside agencies from the Management Services area to this one, budgeted expenditures increased from FY03 to FY04 due to the move of the Office of Planning and Budget from Management Services to the office of the County Manager here. Additionally, the position of Special Districts Coordinator was transferred from the Public Works department to the Office of Planning and Budget. These moves are reflected in the increase in per capita costs for services in this service area as well as in the significant increase in the departmental budget for the Office of Planning and Budget.



Net Change by Department	FY02 Cost Per Capita	FY03 Cost Per Capita	Percent Change	FY04 Cost Per Capita	Percent Change
Board of Supervisors	\$10.96	\$10.72	-2.22%	\$11.04	2.99%
County Manager	\$4.56	\$10.45	129.27%	\$8.21	-21.45%
Non-Departmental	\$0.00	\$0.00	0.00%	\$1.97	
Office of Planning & Budget	\$2.86	\$2.60	-9.27%	\$3.27	25.73%



POLICY AND EXECUTIVE MANAGEMENT

BOARD OF SUPERVISORS

Description of General Departmental Services

The Board of Supervisors consists of five elected members chosen by each district to four-year terms. The Board establishes policy and direction for the County and has a wide range of duties specified by Arizona State Statute. The Board passes County laws (ordinances), approves land use changes, grants, contracts and the County budget. The Board has budgetary oversight over all departments to ensure County revenues are expended within established guidelines. In addition, the Board provides policy direction to the organization through an appointed County Manager.

This department has no separate divisions.

DEPARTMENTAL PROGRAMS

Descriptions:

This department does not have other programs.



POLICY AND EXECUTIVE MANAGEMENT

BOARD OF SUPERVISORS

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
<u>General Fund</u>												
1001	General Fund	158,539	667,014	-	102,650	706,118	121,300	702,613	-	122,650	735,963	-
	Community Initiatives	-	235,457	-	-	609,852	-	189,300	-	-	648,612	-
<u>Grant Funds</u>												
1077	Red Rock Pathways	-	19,299	11,985	-	-	-	-	11,985	-	-	11,985



POLICY AND EXECUTIVE MANAGEMENT

BOARD OF SUPERVISORS

INCREMENTS

This department does not have increments.



POLICY AND EXECUTIVE MANAGEMENT

BOARD OF SUPERVISORS

FULL-TIME EQUIVALENTS

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid- Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Administrative Specialist I	1.00	0.00	0.00		0.00		0.00
Administrative Specialist III	1.00	2.00	2.00		2.00		2.00
Chief Deputy Clerk of the Board	1.00	1.00	1.00		1.00		1.00
Elected Official	5.00	5.00	5.00		5.00		5.00
Executive Asst to BOS	2.00	3.00	3.00		3.00		3.00
Executive Asst to BOS (Tuba City)	1.00	0.00	0.00		0.00		0.00
Department Total:	11.00	11.00	11.00	0.00	11.00	0.00	11.00



POLICY AND EXECUTIVE MANAGEMENT

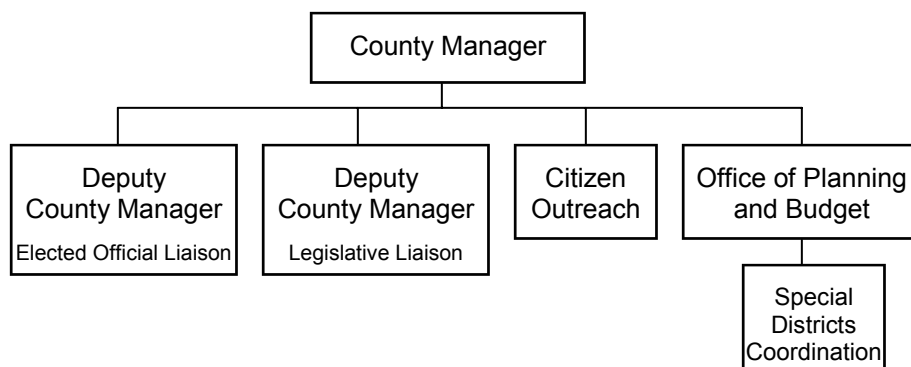
COUNTY MANAGER

Description of General Departmental Services

The County Manager is responsible for the day-to-day management of County government as the Chief Executive Officer and is accountable to the Board of Supervisors. The County Manager:

- ⇒ Implements and administers policies and operations established by the Board of Supervisors, including the County budget
- ⇒ Supervises appointed department heads
- ⇒ Provides support for Board of Supervisors' initiatives and programs
- ⇒ Responds to citizen requests
- ⇒ Interacts with County elected officials, other governmental agencies and community groups

The County Manager's support staff provides administrative, research and documentary support to the Board of Supervisors in conjunction with official Board meetings and functions. Citizen requests and concerns are addressed by the Citizen Outreach Coordinator who reports directly to the County Manager.



DEPARTMENTAL PROGRAMS

Descriptions:

This department does not have other programs.



POLICY AND EXECUTIVE MANAGEMENT

COUNTY MANAGER

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
1001	General Fund	0	484,404	0	0	1,283,179	0	1,029,233	0	44,000	1,029,739	0



POLICY AND EXECUTIVE MANAGEMENT

COUNTY MANAGER

INCREMENTS

The department does not have increments.



POLICY AND EXECUTIVE MANAGEMENT

COUNTY MANAGER

FULL-TIME EQUIVALENTS

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid- Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Assistant County Manager	1.00	1.00	1.00	-1.00	0.00		0.00
Assistant to the County Manager	0.00	0.00	0.00	1.00	1.00		1.00
Citizen Outreach Coordinator	1.00	1.00	1.00	-1.00	0.00		0.00
County Manager	1.00	1.00	1.00		1.00		1.00
Deputy County Manager	0.00	0.00	0.00	1.00	1.00		1.00
Deputy County Manager/ Clerk of the Board	1.00	1.00	1.00		1.00		1.00
Executive Secretary	1.00	1.00	1.00		1.00		1.00
Department Total:	5.00	5.00	5.00	0.00	5.00	0.00	5.00

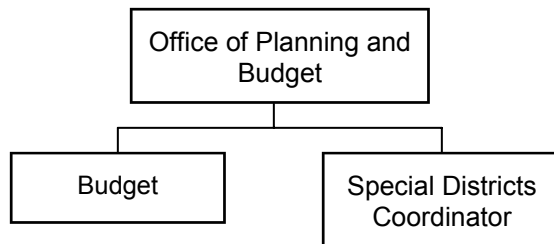


MANAGEMENT SERVICES

OFFICE OF PLANNING AND BUDGET

Description of General Departmental Services

The Office of Planning and Budget provides budget development, management analysis and research services to the County Manager and the Board of Supervisors. The department develops annual updates to the long-range financial and organizational plan, analyzes and reviews the overall County budget and provides information and analysis of departmental operational functions and legislative impacts on the County finances. The Budget Department also handles financing for capital projects and compiles and keeps an updated County-wide fee schedule and cost allocation plan.



DEPARTMENTAL PROGRAMS

Descriptions:

This department does not have other programs.



MANAGEMENT SERVICES

OFFICE OF PLANNING AND BUDGET

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
<u>General Fund</u>												
1001	General Fund	3	282,457	-	-	318,833	-	265,212	-	-	339,625	-
<u>Special Revenue Funds</u>												
1151	Special Districts Coordinator	-	-	-	-	-	-	-	-	69,890	69,890	-



MANAGEMENT SERVICES

OFFICE OF PLANNING AND BUDGET

INCREMENTS

The department does not have increments.



MANAGEMENT SERVICES

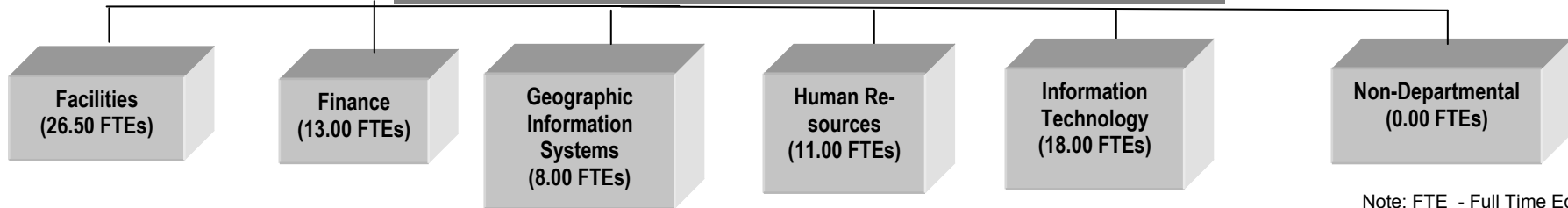
OFFICE OF PLANNING AND BUDGET

FULL-TIME EQUIVALENTS

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid-Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Administrative Operations Manager	1.00	1.00	1.00		1.00		1.00
Financial Analyst	1.00	1.00	1.00		1.00		1.00
Planning & Budget Manager	1.00	1.00	1.00		1.00		1.00
Planning and Budget Director	1.00	1.00	1.00		1.00		1.00
Special Districts Coordinator	0.00	0.00	0.00	1.00	1.00		1.00
Department Total:	4.00	4.00	4.00	1.00	5.00	0.00	5.00



MANAGEMENT SERVICES – 76.50 FTEs



Note: FTE - Full Time Equivalent

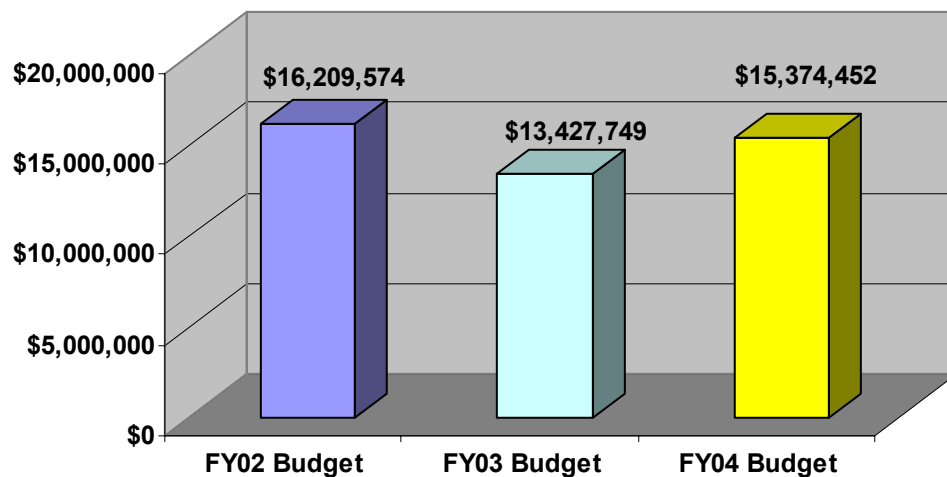
Description of Services

This service area includes the internal service departments, which are Facilities, Finance, Human Resources, Geographic Information Systems, Information Technology and Non-Departmental. Internal service departments provide administrative and professional support to all departments in the organization. Services provided include providing a safe and clean working environment for all employees and citizens, providing repair and replacement to existing facilities and providing leadership in developing capital improvement strategies; job recruitment, administrative support on job classification and compensation policy, job training, safety and employee benefits; the display, analysis and integration of geographically referenced information (GIS maps); and maintenance and support of networking and programming services.

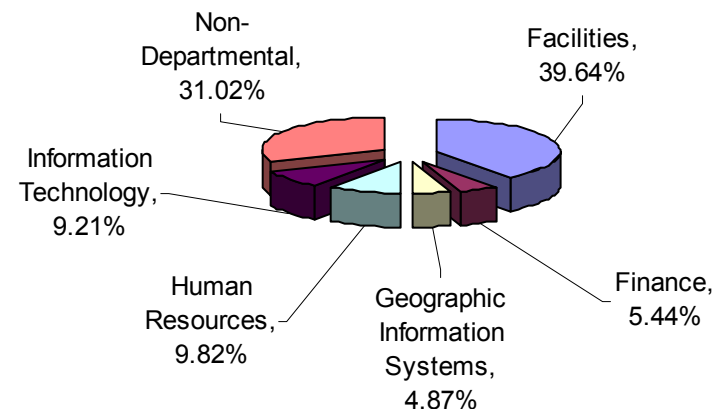
Budgeted Expenditure Trends

As depicted in the graph below, budgeted expenditures decreased from FY02 to FY03 due to the completion of final projects in the Capital Improvement Plan. Budgeted expenditures however increased from FY03 to FY04 as the County took the precautionary measure of budgeting a significant portion of its fiscal reserves in Non-Departmental to have expenditure capacity available in the event that budgetary cuts at the State level were to occur at mid-Fiscal Year 04. The County additionally budgeted for increased operations in utilities and potential remodeling expenditures contingent upon sale of property.

Budgeted Expenditures by Service Area—Three-Year History



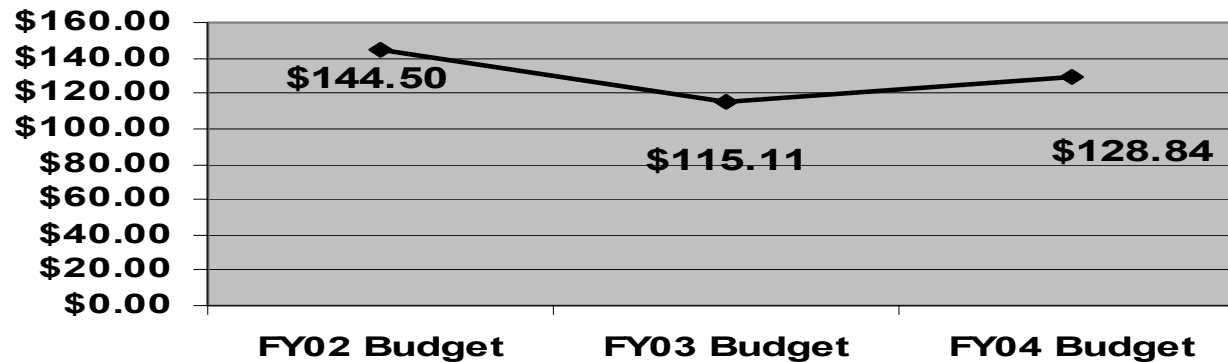
FY04 Budgeted Expenditures
Department Budgets as % of Service Area Total



MANAGEMENT SERVICES

Per Capita Costs of Services

As depicted in the graph below, the per capita costs of service within this service area decreased from FY02 to FY03, primarily again due to the near total completion of the Capital Improvement Plan. In FY04, the County has budgeted for increased costs in utilities among other improvements scheduled for its facilities. The County's budgeting of fiscal reserves, discussed earlier, accounts for the substantial increase in Non-Departmental.



Net Change by Department	FY02 Cost Per Capita	FY03 Cost Per Capita	Percent Change	FY04 Cost Per Capita	Percent Change
Facilities	\$75.65	\$49.29	-34.85%	\$51.07	3.61%
Finance	\$6.59	\$6.72	2.01%	\$7.01	4.32%
Human Resources	\$9.96	\$13.15	32.03%	\$12.65	-3.74%
Information Technology	\$13.35	\$12.99	-2.72%	\$11.87	-8.62%
Non-Departmental	\$33.80	\$27.21	-19.49%	\$39.96	46.86%



MANAGEMENT SERVICES

COOPERATIVE EXTENSION

Description of General Departmental Services

Today's Cooperative Extension offers diverse programs throughout Coconino County. It is: educators helping train volunteers to provide opportunities for youth participation and leadership opportunities; training to advocates reaching out to youth and communities; instructors helping land users make the best possible use of Arizona's precious natural resources; trained volunteers teaching home gardeners skills such as composting, pest control, and organic gardening; and mentors helping other grandparents raising grandchildren; and educators helping youth learn healthy dating skills. Arizona Cooperative Extension works in partnership with the U.S. Department of Agriculture, the University of Arizona College of Agriculture and Coconino County.

This department has no separate divisions.

DEPARTMENTAL PROGRAMS

Descriptions:

This department does not have other programs.



MANAGEMENT SERVICES

COOPERATIVE EXTENSION

FINANCIAL SUMMARIES

Funding is provided through the County Manager's office as a General Fund allocation in the form of a grant to another agency and is included in the County Manager's General Fund budget total. For FY04, the County is allocating \$27,510 to the Cooperative Extension for operations and an additional \$44,000 to be dedicated toward forest thinning projects out of the County's Title III monies.



MANAGEMENT SERVICES

COOPERATIVE EXTENSION

INCREMENTS

This department does not have increments.



MANAGEMENT SERVICES

COOPERATIVE EXTENSION

FULL-TIME EQUIVALENTS

FTE's for Cooperative Extension are tracked through
the University of Arizona.

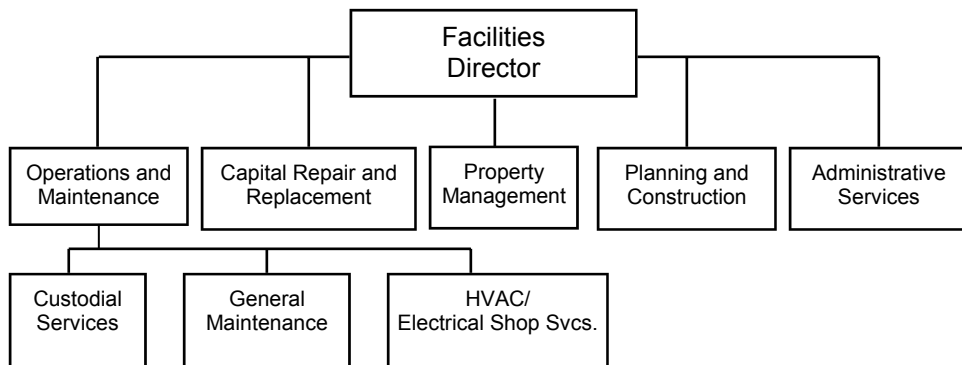


MANAGEMENT SERVICES

FACILITIES MANAGEMENT

Description of General Departmental Services

Facilities Management is responsible for the management and operation of buildings and land owned by the County. Our responsibilities include facilities planning, construction, renovation, and repair and maintenance of facilities located throughout Coconino County. The department includes specialists in facilities management, property management, project estimating and project management, in addition to expertise in various trades, such as mechanical/electrical/plumbing systems, carpentry, painting, general repair, custodial service and landscape maintenance. The department strives to manage County buildings that meet acceptable standards for public facilities and to provide functional and pleasant space, where citizens can receive County services.



DEPARTMENTAL PROGRAMS

Descriptions:

Asset Repair & Replacement: This fund was established to provide for reinvestment in County facilities. Expenditures will be identified in a long range Repair and Replacement plan and will include work like carpet replacement, roof replacements and replacement of mechanical equipment.

Capital Debt Service: These funds are set aside to repay the certificates of participation issued for the County's capital facilities plan.

Capital Facilities Plan: This fund is used for major capital expenditures. It is a plan for public facilities which results in construction or acquisition of fixed assets, land, and other facilities.

Capital Projects (Phase II): This program was developed to identify future capital projects. The program includes plans for a combined Justice/ Municipal court facility, a court holding facility, demolition of the old jail and a new transit building, etc.

Heritage Fund: This fund was first used in 1995 for the courthouse staircase project funded in part by State Heritage funds. The County received another Heritage grant to assist in funding portions of the historic renovation of the 1894 Courthouse.



MANAGEMENT SERVICES

FACILITIES MANAGEMENT

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
<u>General Fund</u>												
1001	General Fund	3	1,596,792	-	18,404	1,845,735	18,404	1,828,032	-	-	2,299,371	-
<u>Capital Funds</u>												
1634	Coconino County CID-Space Plan	1,743,151	3,086,715	(1,330,346)	139,113	1,025,813	139,113	248,583	(1,439,816)	250,000	777,230	(1,967,046)*1
1637	Asset Repair & Repl Reserve	90,129	207,313	1,947,301	140,000	253,993	50,000	216,555	1,780,746	-	392,814	1,387,932
1638	Capital Projects-Phase II	5,978	-	143,399	-	59,962	(976)	-	142,423	-	-	142,423
1639	State Aid to Detention \$2.3 mill	303,222	1,471,667	375,292	-	-	(2,554)	-	372,738	-	-	372,738
<u>Debt Service</u>												
1635	Debt Service for Capital Plan	1,002,089	2,868,001	19,371,848	940,000	2,865,905	1,006,833	2,865,905	17,512,776	4,826,882 ²	2,935,867	19,403,791

Note:

1. Fund 1634 Capital Space Plan will receive a transfer from Fund 1635 Capital Debt Service to eliminate the deficit, pending updated balances to complete the Space Plan.
2. FY04 revenues in Fund 1635 Capital Debt Service include transfers in from Fund 1730 Peaks View Park—\$250,000, and from Fund 1739 Parks Capital Projects—\$3,876,882.



MANAGEMENT SERVICES

FACILITIES MANAGEMENT

INCREMENTS

Request ID	Increment Name	FY04 Cost	% FTE	Is this request Onetime, recurring, or to be absorbed?	Comments (where applicable):
<hr/>					
<u>Source Of Funds:</u>		<u>General Fund</u>			
9090	Carpet Steam Cleaning	\$0		absorb	Original request \$13,000. To be absorbed from operating.
9105	Portable Power Lift	\$0		absorb	Original request \$10,500. To be absorbed out of operating.
9108	Electricity - Non-Departmental Utilities	\$42,192		recurring	
9109	Natural Gas - Non-Departmental Utilities	\$36,040		recurring	
9110	Water and Sewer - Non-Departmental Utilities	\$16,543		recurring	
9122	Operation & Maintenance of Old Jail (Agassiz)	\$10,900		recurring	
9148	King Street Dental Clinic	\$204,000		onetime	Conditional. Contingent upon sale of dental building
<u>Source Of Funds:</u>		<u>Coconino County CID-Space Plan</u>			
9125	Williams Justice Facility	\$777,230		onetime	
<u>Source Of Funds:</u>		<u>Debt Service for Capital Plan</u>			
9078	Appraisal Services	\$15,000		onetime	
9123	Long-range Facilities Plan & Downtown Master Plan	\$57,446		onetime	Original request for FY04 \$58,280 from fund 1638.



MANAGEMENT SERVICES

FACILITIES MANAGEMENT

INCREMENTS

Request ID	Increment Name	FY04 Cost	% FTE	Is this request Onetime, recur- ring, or to be absorbed?	Comments (where applicable):
<u>Source Of Funds:</u> <u>Asset Repair & Repl Reserve</u>					
9079	Parking Lot Maintenance	\$20,000		onetime	
9080	Hazardous Material Testing	\$6,500		onetime	
9081	Repairs at Coconino County Admin. Center	\$254,000		onetime	
9082	Heater Replacements at 3rd St. Annex (aka E. Anx)	\$6,000		onetime	
9083	Juvenile Detention Duct/Damper	\$3,000		onetime	
9084	Fredonia Electrical Upgrades	\$5,000		onetime	



MANAGEMENT SERVICES

FACILITIES MANAGEMENT

FULL-TIME EQUIVALENTS

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid- Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Account Tech II-Constr. Mgmt	1.00	0.00	0.00		0.00		0.00
Accounting Technician I	1.00	1.00	1.00		1.00		1.00
Administrative Sr Manager	1.00	1.00	1.00		1.00		1.00
Business Manager	1.00	1.00	1.00		1.00		1.00
Capital Repair/Replacement Mgr	1.00	1.00	1.00	-1.00	0.00		0.00
Construction Manager-Cthouse Project	1.00	0.00	0.00		0.00		0.00
Construction Manager-Juvenile Project	1.00	0.00	0.00		0.00		0.00
Custodian	11.00	11.00	11.00		11.00		11.00
Facilities Management Director	1.00	1.00	1.00		1.00		1.00
Facilities Manager	1.00	1.00	1.00		1.00		1.00
Facilities Project Coordinator	1.00	1.00	1.00	-1.00	0.00		0.00
Facilities Project Manager	0.00	0.00	0.00	1.00	1.00		1.00
HVAC / Electrical Supervisor	1.00	0.00	0.00		0.00		0.00
Lead Custodian	1.00	1.00	1.00		1.00		1.00
Planning & Construction Mgr.	1.00	1.00	1.00	-0.50	0.50		0.50
Security/Access Specialist							0.00
Skilled Trades Worker	3.00	3.00	3.00		3.00		3.00
Supervisor (Trades)	2.00	3.00	3.00		3.00		3.00
Trades Worker	2.00	2.00	2.00		2.00		2.00
Department Total:	31.00	28.00	28.00	-1.50	26.50	0.00	26.50



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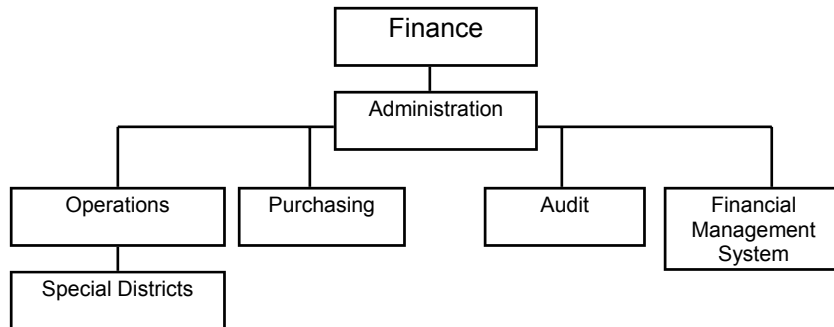


MANAGEMENT SERVICES

FINANCE

Description of General Departmental Services

Finance administers all the centralized financial, payroll and purchasing functions for the County. Our primary focus is the stewardship of County resources, including an accurate accounting of County resources, employee payroll, an open and fair purchasing function, and sound financial information to assist the Board of Supervisors, County Manager, and County departments in their decision making. Our Special Districts Division provides special districts debt retirement billing and collections.



DEPARTMENTAL PROGRAMS

Descriptions:

Special Districts/Finance: This fund consists of revenues collected from property owners to provide assessment billing, assessment collection and debt service bond payments.



MANAGEMENT SERVICES

FINANCE

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
<u>General Fund</u>												
1001	General Fund	599	660,645	-	800	774,201	844	772,703	-	800	824,109	-
<u>Special Revenue Funds</u>												
1150	*Special Districts	36,909	37,047	-	51,283	51,283	39,000	38,999	1	55,651	55,646	6



MANAGEMENT SERVICES

FINANCE

INCREMENTS

The department does not have increments.



MANAGEMENT SERVICES

FINANCE

FULL-TIME EQUIVALENTS

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid- Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Accountant	1.00	1.00	1.00		1.00		1.00
Accounting Manager	2.00	2.00	2.00		2.00		2.00
Accounting Technician I	1.50	2.00	2.00		2.00		2.00
Accounting Technician II	3.00	3.00	3.00		3.00		3.00
Administrative Support II	1.00	1.00	1.00		1.00		1.00
Finance Director	1.00	1.00	1.00		1.00		1.00
FMS Administrator/Trainer	1.00	1.00	1.00		1.00		1.00
Payroll Specialist	1.00	1.00	1.00		1.00		1.00
Purchasing Manager	1.00	1.00	1.00		1.00		1.00
Department Total:	12.50	13.00	13.00	0.00	13.00	0.00	13.00



MANAGEMENT SERVICES

GEOGRAPHIC INFORMATION SYSTEMS

Description of General Departmental Services

The Geographic Information Systems (G.I.S.) Department centrally administers a G.I.S. function for all the County departments. The Department enables the County departments to display, analyze and integrate geographically referenced information. The Department provides geographic databases and applications to County departments and the community to assist in making decisions of greater efficiency and accuracy. Vertically integrated G.I.S. data layers provide information about the natural and manmade features of the County land base including, but not limited to, land parcels, political and administrative boundaries, street centerlines and addresses, zoning, aerial photos and topography.

This department has no separate divisions.

DEPARTMENTAL PROGRAMS

Descriptions:

This department does not have other programs.



MANAGEMENT SERVICES

GEOGRAPHIC INFORMATION SYSTEMS

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
<u>General Fund</u>												
1001	General Fund	22,032	539,077	-	3,000	705,900	242,029	481,393	-	325,467	786,499	-



MANAGEMENT SERVICES

GEOGRAPHIC INFORMATION SYSTEMS

INCREMENTS

This department received increments from Title III funding.
Title III funded-projects are listed in the Budget Summary section



MANAGEMENT SERVICES

GEOGRAPHIC INFORMATION SYSTEMS

FULL-TIME EQUIVALENTS

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid- Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Administrative Specialist I	0.50	1.00	1.00		1.00		1.00
G.I.S. Analyst (1 FTE funded by Title III)	1.00	3.00	3.00	1.00	4.00		4.00
G.I.S. Database Administrator	0.00	0.00	0.00	1.00	1.00		1.00
G.I.S. Director	1.00	1.00	1.00		1.00		1.00
G.I.S. Project Manager	1.00	1.00	1.00	-1.00	0.00		0.00
G.I.S. Technician	1.00	1.00	2.00	-1.00	1.00		1.00
Department Total:	4.50	7.00	8.00	0.00	8.00	0.00	8.00

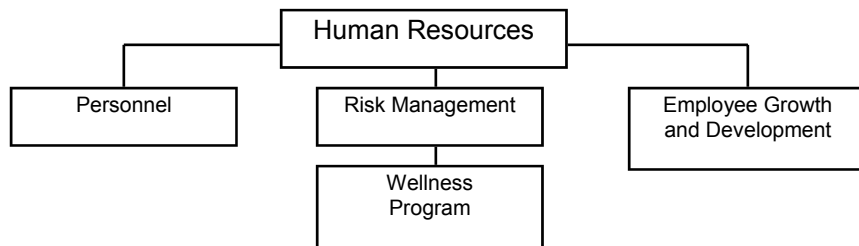


MANAGEMENT SERVICES

HUMAN RESOURCES

Description of General Departmental Services

Human Resources provides comprehensive human resources programs to the County's 1070 employees. It is an internal service department comprised of three divisions: Personnel, Risk Management and Employee Growth and Development (EGAD). Personnel is responsible for job recruitment, personnel policy development, and classification/compensation. Risk Management is responsible for loss control, safety and employee benefits. EGAD develops and oversees employee training solutions and development. The department mission is to support the County's task of creating and maintaining a culture of exemplary public service by recruiting talented, dedicated individuals, providing them with a workplace in which they are safe, productive, satisfied and challenged to realize their individual potential and provide exemplary service.



DEPARTMENTAL PROGRAMS

Descriptions:

Employee Benefit Trust/Insurance Stabilization: Refunds of insurance premiums used to offset benefit premium increases for County employees and to offset increases in employees' health and dental coverage.

Self Insurance Trust Fund: Provides for County property and casualty insurance claims that are covered but used for amounts that are less than the insurance deductible.



MANAGEMENT SERVICES

HUMAN RESOURCES

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
<u>General Fund</u>												
1001	General Fund	66	603,254	-	-	1,089,043	-	1,072,663	-	-	1,134,680	-
1002	Employee Benefit Trust	57,172	296,845	978,043	42,948	325,009	36,291	325,009	689,325	35,000	302,500	421,825
1004	Self Insurance Trust Fund	59,960	154,287	32,086	156,858	200,000	224,206	203,459	52,833	152,340	150,000	55,173



MANAGEMENT SERVICES

HUMAN RESOURCES

INCREMENTS

Request ID	Increment Name	FY04 Cost	% FTE	Is this request Onetime, recur- ring, or to be absorbed?	Comments (where applicable):
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Source Of Funds: Self Insurance Trust Fund

9118	Increase Self-Insured Retention Fund	\$100,000		recurring	Original request \$165,150. Reduced to standard \$100K. Department to examine passing back costs to grant and special revenue funds for actual costs accrued.
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MANAGEMENT SERVICES

HUMAN RESOURCES

FULL-TIME EQUIVALENTS

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid- Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Administrative Specialist II	1.00	1.00	1.00		1.00		1.00
Administrative Support I	1.13	1.00	1.00		1.00		1.00
Administrative Support II	1.00	1.00	1.00		1.00		1.00
Human Resources Admin Specialist	1.00	1.00	1.00		1.00		1.00
Human Resources Analyst	1.00	1.00	1.00		1.00		1.00
Human Resources Director	1.00	1.00	1.00		1.00		1.00
Human Resources Program Mgr	1.00	1.00	1.00		1.00		1.00
Human Resources Technician	1.00	1.00	1.00		1.00		1.00
Risk Manager	1.00	1.00	1.00		1.00		1.00
Safety Officer	0.00	0.00	1.00		1.00		1.00
Training Coordinator	0.00	0.00	0.00		0.00		1.00
Department Total:	9.13	9.00	10.00	0.00	10.00	0.00	11.00

NOTE: The position of the Training Coordinator was housed in Information Technology through FY03. It was authorized during the FY04 budget process to be moved to the Human Resources department.



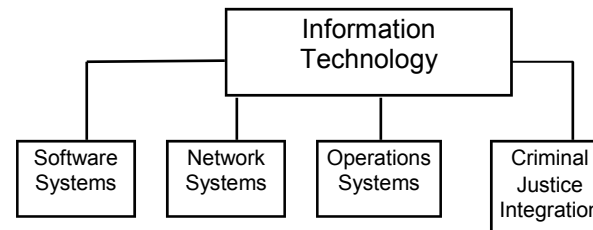
MANAGEMENT SERVICES

INFORMATION TECHNOLOGY

Description of General Departmental Services

Information Technology is a centralized service department that provides design, implementation and support of the County's technology. The department is composed of four divisions: Software Systems, Network Systems, Operations Systems and Criminal Justice Integration.

- Software Systems develops and supports custom written application software. It provides consulting services for the selection and installation of purchased application software systems. It maintains the County's internet and intranet websites.
- Network Systems is responsible for the design, installation, maintenance, availability and security of the County Network. Additionally, this division is responsible for the physical servers and network devices. Responsibilities include connectivity between County facilities, the internet, and other government and non-government agencies. The County Network consists of approximately one thousand workstations, fifty servers, one hundred printers, one hundred network devices, fiber optic and copper cabling, microwave and spread spectrum radio (wireless) and some video and voice (telephone equipment).
- Operations Systems provides installation and support of desktop/deskside systems, including telephones, through the Help Desk function and on-site visits.
- The Criminal Justice Integration Division designs, implements and supports the sharing of data by all Criminal Justice agencies horizontally through the County and vertically to the State.



DEPARTMENTAL PROGRAMS

Descriptions:

Micron Leasing: The computer leasing program began in the fall of 1998. To date, the master lease agreement between the County and Micron has enabled the County to replace over 800 personal computers and laptops combined. In FY02, the County discontinued leasing computers and has opted instead to buy them, where financially feasible. All computer leases will expire in FY04 when the final lease payments are made.



MANAGEMENT SERVICES

INFORMATION TECHNOLOGY

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
<u>General Fund</u>												
1001	General Fund	-	1,256,809	-	-	1,484,279	-	1,484,279	-	-	1,405,233	-
1016	Computer Lease/Buy Project	116,665	305,747	20,723	82,573	110,459	83,319	58,951	45,091	75,000	83,500	36,591



MANAGEMENT SERVICES

INFORMATION TECHNOLOGY

INCREMENTS

The department does not have increments.



MANAGEMENT SERVICES

INFORMATION TECHNOLOGY

FULL-TIME EQUIVALENTS

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid- Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Accounting Technician II	1.00	1.00	1.00		1.00		1.00
Criminal Justice Integration Proj Mgr	0.00	0.00	0.00	1.00	1.00		1.00
Information Technology Director	1.00	1.00	1.00		1.00		1.00
Network Analyst	6.00	6.00	6.00		6.00		6.00
Network Systems Manager	1.00	1.00	1.00		1.00		1.00
Systems Manager	1.00	1.00	1.00		1.00		1.00
Systems Specialist	3.00	3.00	3.00	-1.00	2.00		2.00
Technical Specialist	2.00	3.00	3.00		3.00		3.00
Telecommunications Coordinator	1.00	0.00	0.00		0.00		0.00
Telecommunications Svcs Mgr	1.00	1.00	1.00		1.00		1.00
Training Coordinator	1.00	1.00	1.00		0.00		0.00
Webmaster	1.00	1.00	1.00		1.00		1.00
Department Total:	19.00	19.00	19.00	0.00	18.00	0.00	18.00

NOTE: The position of the Training Coordinator was housed in Information Technology through FY03. It was authorized during the FY04 budget process to be moved to Human Resources.



MANAGEMENT SERVICES

NON-DEPARTMENTAL

Description of General Departmental Services

General Fund revenues that are not specific to a department are budgeted in Non-Departmental. The most significant of these revenues are the State Shared Sales Tax, County Sales Tax and Vehicle License Tax. Non-Departmental services currently include the Community Initiatives program and Reserve Expenditures for both operating emergencies and vacation/sick leave liability costs.

This department has no separate divisions.

DEPARTMENTAL PROGRAMS

Descriptions:

Revenue/Emerg/Expend (Operating Emergency) Reserve: The County maintains a contingency for cash liquidity purposes in the County General Fund equal to at least 10% of its annual operating budget. It can be used for unanticipated/emergency large expenditures which departments cannot absorb.

Vacation/sick leave liability: The County expects departments to absorb up to four weeks of vacation/sick liabilities within their annual budget. Departments may make requests to the County Manager to use the vacation/sick leave contingency when costs exceed for four weeks.



MANAGEMENT SERVICES

NON-DEPARTMENTAL

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
General Fund												
1001	General Fund	32,902,891	6,507,181	-	32,505,973	-	33,751,123	6,518,094	-	34,722,888	5,786,403	- 1
1005	Vacation/Sick Leave Liability	4,588	-	107,475	2,000	50,000	2,269	-	109,744	1,500	50,000	61,244
1006	Revenue/Emerg/Expend Resrv	143,365	121,874	3,306,764	519,853	3,290,806	498,873	398,720	3,406,917	1,555,284	4,962,201	-
Special Revenue Funds												
1052	Title III Forest Fees	636,956	571,800	65,157	-	-	707,613	366,284	406,486	709,680	247,600	- 2

Note:

1. Non-Departmental does not have General Fund Expenditures; the amounts shown each year represent cash transfers to support other funds.
2. Title III Forest Fees—Fund 1052—is budgeted to transfer a total of \$620,966 to Community Development, Co-op Extension, GIS and the Sheriff in FY04. The balance of \$247,600 remains unallocated. Possible uses are easements, SAR Building, CREC projects and community cleanups.



MANAGEMENT SERVICES

NON-DEPARTMENTAL

INCREMENTS

The department does not have increments.



MANAGEMENT SERVICES

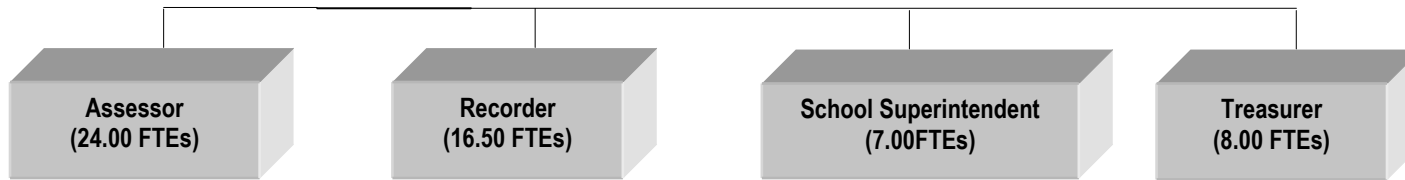
NON-DEPARTMENTAL

FULL-TIME EQUIVALENTS

This department does not have full-time equivalents.



GENERAL GOVERNMENT SERVICES — 55.50 FTEs



Note: FTE - Full Time Equivalent

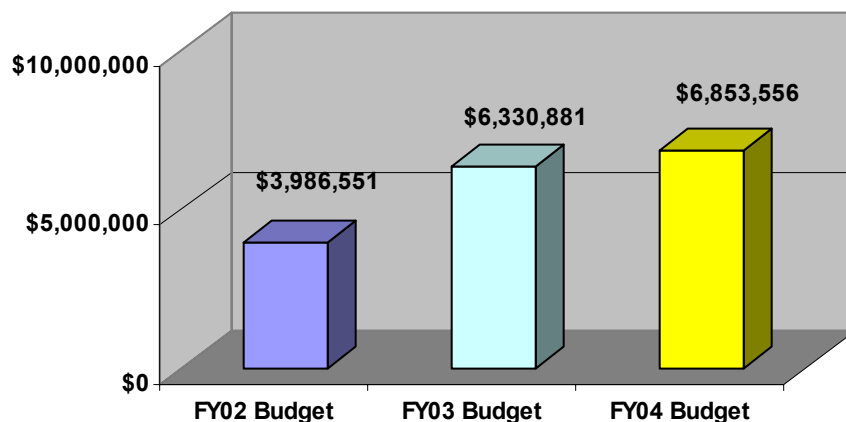
Description of Services

This service area includes the offices of the Assessor, Recorder & Elections, School Superintendent and the Treasurer. The primary functions of these departments include determining local property values; the collection of all real and personal property taxes for the State, County, incorporated cities and towns, school districts and special districts; the creation of a public record of all documents received and to ensure that all records are easily accessible to the public; administration and management of all aspects of elections, including voter registration and outreach; assist and advise County school districts on all budget and finance matters, school board elections, filling school board vacancies and the recording, reporting and monitoring teacher certification.

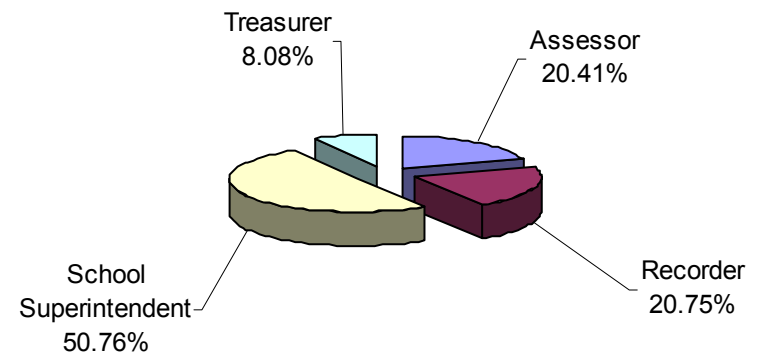
Budgeted Expenditure Trends

Expenditures increased significantly from FY02 to FY03 due to budgeting for an accommodation school and the potential purchase of new voting equipment. Growth in budgeted expenditures has continued from FY03 to FY04 due to planned projects for voting equipment and technological upgrades, coverage of increased operational costs, and the addition of four new positions to the office of the Assessor to allow the County to update its property tax rolls.

Budgeted Expenditures by Service Area—Three-Year History



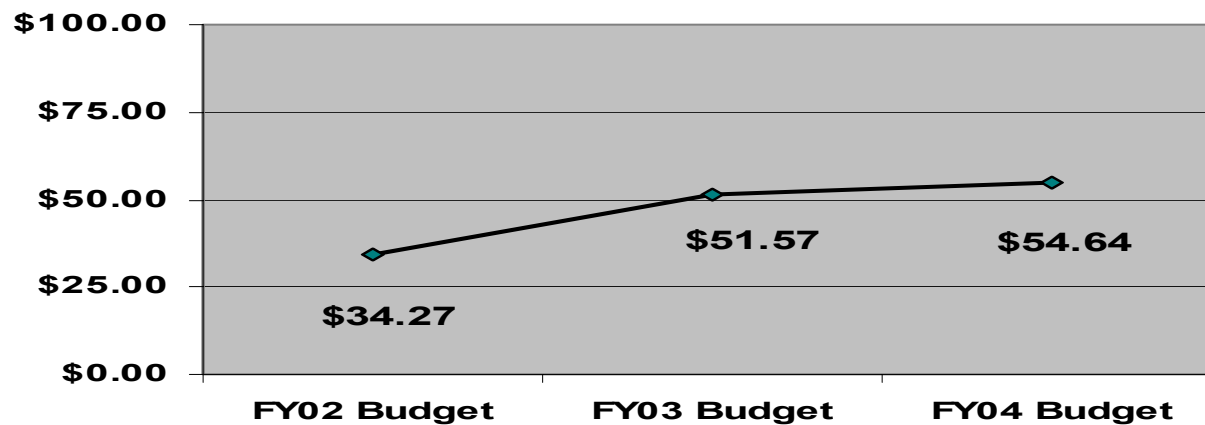
FY04 Budgeted Expenditures
Department Budgets as % of Service Area Total



GENERAL GOVERNMENT SERVICES

Per Capita Costs of Services

As illustrated in the graph and table below, the costs per capita increased in FY03 and FY04 as the County appropriated additional capital funds in the Superintendent's office for the Accommodation school (funding from a State grant) and funding for the Elections division of the Recorder's office to purchase new voting equipment in compliance with the Help America Vote Act (HAVA).



Net Change by Department	FY02 Cost Per Capita	FY03 Cost Per Capita	Percent Change	FY04 Cost Per Capita	Percent Change
Assessor	\$8.08	\$9.52	17.83%	\$11.15	17.14%
Recorder	\$12.16	\$13.04	7.25%	\$11.34	-13.03%
School Superintendent	\$10.36	\$24.51	136.58%	\$27.74	13.17%
Treasurer	\$3.67	\$4.50	22.41%	\$4.41	-1.86%



GENERAL GOVERNMENT SERVICES

ASSESSOR

Description of General Departmental Services

The Assessor's Office values property in the County for the purpose of taxation. Property values are based on the market approach when there are enough sales in the area to do so. In areas with few sales, the cost approach is used to value property. The income approach can be used to value commercial properties if the property owner provides the necessary information. Taxpayers are notified of their property values in January or February of the year preceding their tax notice. Property owners can petition for a review of their property values at that time. The Assessor also maintains a tax roll with current recorded property ownership and creates maps of the County's changing configuration.

This department has no separate divisions.

DEPARTMENTAL PROGRAMS

Descriptions:

Assessor's Storage and Retrieval: Established in January of 2002, this fund allows the Assessor to create, update and enhance systems within the office. The Assessor will upgrade hardware and software to allow effective graphical data, such as GIS mapping functions and imaging systems technology. The primary focus is to provide the public with access to necessary data over the internet.



GENERAL GOVERNMENT SERVICES

ASSESSOR

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
<u>General Fund</u>												
1001	General Fund	125,575	850,919	-	124,590	971,585	126,290	956,290	-	126,581	1,117,916	-
<u>Special Revenue Funds</u>												
1950	Assessor Storage/Retrieval	99,343	17,600	81,742	160,000	197,206	236,000	165,049	152,693	200,000	317,489	35,204

Note: Fund 1950 Assessor Storage and Retrieval expenditures include transfers to GIS in FY03 and FY04, for \$17,793 and \$36,764, respectively.



GENERAL GOVERNMENT SERVICES

ASSESSOR

INCREMENTS

Request ID	Increment Name	FY04 Cost	% FTE	Is this request Onetime, recurring, or to be absorbed?	Comments (where applicable):
<u>Source Of Funds:</u> <u>General Fund</u>					
9063	Cartographer	\$34,752	1.00	recurring	
9064	Appraiser	\$104,711	2.00	onetime	
9199	Administrative Specialist 1 (Personal Property)	\$36,057	1.00	recurring	
<u>Source Of Funds:</u> <u>Assessor Storage/Retrieval</u>					
9094	DOR Data Processing Charges	\$8,000		recurring	
9095	Assessor Storage & Retrieval	\$194,100		recurring	



GENERAL GOVERNMENT SERVICES

ASSESSOR

FULL-TIME EQUIVALENTS

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid- Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Administrative Specialist I	4.00	3.00	3.00		3.00	1.00	4.00
Administrative Specialist III	0.00	1.00	1.00		1.00		1.00
Administrative Support II	2.00	2.00	2.00		2.00		2.00
Appraisal Manager	1.00	1.00	1.00		1.00		1.00
Appraiser	5.00	5.00	6.00		5.00	2.00	7.00
Cartographer	0.00	0.00	0.00		0.00	1.00	1.00
Cartographer - Ltd. Appt.	0.00	0.75	0.75	-0.75	0.00		0.00
Chief Deputy Assessor	1.00	1.00	1.00		1.00		1.00
Elected Official	1.00	1.00	1.00		1.00		1.00
Sr Appraiser	4.00	4.00	4.00		5.00		5.00
Technical Specialist	0.00	0.00	1.00		1.00		1.00
Department Total:	18.00	18.75	20.75	-0.75	20.00	4.00	24.00

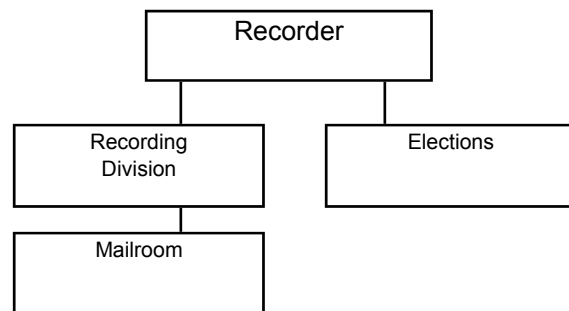


GENERAL GOVERNMENT SERVICES

RECORDER

Description of General Departmental Services

The Recorder's Office is comprised of the Recording Division, which includes the Mailroom and the Elections Division. The Recording Division processes and creates a public record of all documents received. It insures that all documents are processed in a timely manner and that the documents are publicly accessible to all by such means as the internet, correspondence or in person. The Elections Division is responsible for all aspects of elections, including voter registration and management, election outreach, creation of voting precincts and polling places and training and manning of personnel for polling places. In addition to Federal, State and County elections, the department contracts with all other voting jurisdictions such as cities, school and special districts to process and tabulate their elections.



DEPARTMENTAL PROGRAMS

Descriptions:

Recorder's Storage & Retrieval: Funds collected which are used to purchase and maintain the Recorder's office filing system.



GENERAL GOVERNMENT SERVICES

RECORDER

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
<u>General Fund</u>												
1001	General Fund	613,148	897,733	-	477,250	1,197,558	673,623	1,193,376	-	526,500	1,162,838	-
<u>Grant Funds</u>												
1819	Voter Tabulation Equipment Fund	-	-	-	100,000	100,000	99,325	-	99,325	-	45,000	54,325
<u>Special Revenue Funds</u>												
1818	Recorder's Storage & Retrieval	219,219	173,134	450,350	196,000	303,309	245,789	176,228	519,911	196,000	214,506	501,405



GENERAL GOVERNMENT SERVICES

RECORDER

INCREMENTS

Request ID	Increment Name	FY04 Cost	% FTE	Is this request Onetime, recur- ring, or to be absorbed?	Comments (where applicable):
<hr/>					
Source Of Funds: <u>General Fund</u>					
9134	Additional Costs for Postage	\$10,000		recurring	



GENERAL GOVERNMENT SERVICES

RECORDER

FULL-TIME EQUIVALENTS

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid- Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Administrative Specialist I	3.00	4.00	4.00	2.00	6.00		6.00
Administrative Specialist III	1.00	3.00	3.00	0.50	3.50		3.50
Administrative Sr Manager	0.00	0.00	0.00	1.00	1.00		1.00
Administrative Supervisor	1.00	1.00	1.00		1.00		1.00
Administrative Support I	1.00	1.00	1.00		1.00		1.00
Administrative Support II	2.00	2.00	2.00	-2.00	0.00		0.00
Business Manager	0.00	0.00	0.00	1.00	1.00		1.00
Chief Deputy Recorder	1.00	1.00	1.00	-1.00	0.00		0.00
Elected Official	1.00	1.00	1.00		1.00		1.00
Elections Administrator	1.00	1.00	1.00		1.00		1.00
Elections Outreach Coordinator	1.00	1.00	1.00		1.00		1.00
Elections Technician/Admin Specialist I	1.00	0.00	0.00		0.00		0.00
Elections Technician/Admn. Specialist III	2.00	0.00	0.00		0.00		0.00
Department Total:	15.00	15.00	15.00	1.50	16.50	0.00	16.50



GENERAL GOVERNMENT SERVICES

SCHOOL SUPERINTENDENT

Description of General Departmental Services

The Superintendent of Schools delivers fiscal assistance and support to County school districts regarding all school budget and finance processes and procedures. The office is also responsible for all school elections, filling school board vacancies, recording teacher certification and registering home school students. In 1999, Coconino County Regional Accommodation School District was established. It now serves the educational needs of students incarcerated in the County juvenile facility, County Jail and at-risk students at the Grand Canyon. The Department also provides educational services to all public schools within the County which support improved student achievement. These services include providing professional staff development, substitute teacher training, analysis of student test data and school improvement planning.

This department has no separate divisions.

DEPARTMENTAL PROGRAMS

Descriptions:

Accommodation School Facility: A capital project funded by a state grant to procure land and build a new facility for the accommodation school in Flagstaff.

Schools Reserve: Federal and State grants received for education purposes.



GENERAL GOVERNMENT SERVICES

SCHOOL SUPERINTENDENT

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
<u>General Fund</u>												
1001	General Fund	477,444	405,487	-	406,170	406,170	406,170	384,125	-	406,170	452,932	-
<u>Grant Funds</u>												
1074	School Programs	84,600	185,468	66,121	-	-	-	-	66,121	-	-	66,121
2020	County School Fund	30,000	-	-	312,000	312,000	307,350	307,350	-	362,000	361,711	289
<u>Special Revenue Funds</u>												
2021	Regional Accommodation School	2,200	-	(6,117)	2,265,800	2,290,900	265,800	210,220	49,483	2,622,900	2,664,364	8,019

Note: The Regional Accommodation School, Fund 2021, includes approximately \$2 million in revenue and in capital expenditures in FY04 for the purchase/construction of a site in Page and a site in Flagstaff.



GENERAL GOVERNMENT SERVICES

SCHOOL SUPERINTENDENT

INCREMENTS

The department does not have increments.



GENERAL GOVERNMENT SERVICES

SCHOOL SUPERINTENDENT

FULL-TIME EQUIVALENTS

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid- Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Accounting Technician II	3.00	3.00	3.00		3.00		3.00
Administrative Specialist III	1.00	1.00	1.00		1.00		1.00
Associate Superintendent	1.00	0.45	0.45	0.55	1.00		1.00
Chief Deputy Supt of Schools	1.00	1.00	1.00		1.00		1.00
Clerk	0.75	0.00	0.00		0.00		0.00
Director, Esperanza	1.00	0.00	0.00		0.00		0.00
Educational Services Trainer	0.00	0.00	1.00	-1.00	0.00		0.00
Elected Official	1.00	1.00	1.00		1.00		1.00
Jail Educator	0.50	0.00	0.00		0.00		0.00
Juvenile Detention Educator	1.00	0.00	0.00		0.00		0.00
Psychologist	1.00	0.00	0.00		0.00		0.00
Teacher's Aides	3.00	0.00	0.00		0.00	0.00	0.00
Teachers	4.00	0.00	0.00		0.00		0.00
Adult Educator	1.00	0.00	0.00		0.00		0.00
Department Total:	19.25	6.45	7.45	-0.45	7.00	0.00	7.00



GENERAL GOVERNMENT SERVICES

TREASURER

Description of General Departmental Services

The Treasurer is the ex-officio tax collector and Treasurer for Coconino County. The Treasurer is responsible for the safety, disbursement and investment of funds on deposit under the direction of the Board of Supervisors, acting as the Board of Deposits. The Treasurer's Office mails all real and personal property tax notices and collects these taxes for the State, County, incorporated cities and towns, school districts, and special districts. The collected revenues are then distributed to the taxing entities. This office receives all revenue from County departments and pays warrants issued by Coconino County, all the school districts, fire districts and other special districts within the County. The Treasurer is responsible for paying the debt service for bonds issued by the County, school districts and special districts.

This department has no separate divisions.

DEPARTMENTAL PROGRAMS

Descriptions:

Taxpayer Information Fund: A taxpayer information fund is established in each county treasury consisting of monies collected from the public records copy surcharge imposed pursuant to section 11-496 and the tax lien processing fee imposed pursuant to 42-18116, subsection C. The county treasurer should administer the fund and spend monies in the fund only to defray the cost of converting or upgrading an automated public information system as follows: 1. purchasing computer hardware and software; 2. training employees to operate the system; 3. maintaining the system, including purchasing equipment maintenance agreements; 4. updating the system hardware and software.



GENERAL GOVERNMENT SERVICES

TREASURER

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
<u>General Fund</u>												
1001	General Fund	619,554	402,051	-	559,673	542,153	559,454	480,392	-	559,673	543,564	-
<u>Special Revenue Funds</u>												
1955	Taxpayer Information Fund	9,688	8,403	20,327	5,900	10,000	5,785	10,000	16,112	5,900	10,000	12,012



GENERAL GOVERNMENT SERVICES

TREASURER

INCREMENTS

The department does not have increments.



GENERAL GOVERNMENT SERVICES

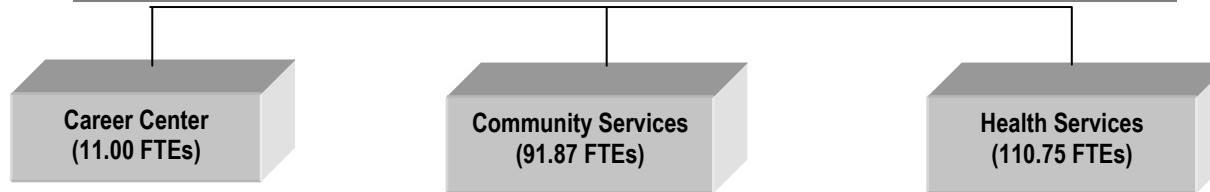
TREASURER

FULL-TIME EQUIVALENTS

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid- Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Accounting Technician I	0.00	0.00	0.00		1.00		1.00
Accounting Technician II	3.00	3.00	3.00		3.00		3.00
Administrative Support II	1.75	2.00	2.00		1.00		1.00
Business Manager	1.00	1.00	1.00		1.00		1.00
Chief Deputy Treasurer	1.00	1.00	1.00		1.00		1.00
Elected Official	1.00	1.00	1.00		1.00		1.00
Systems Specialist	0.00	0.00	0.00		0.00		0.00
Department Total:	7.75	8.00	8.00	0.00	8.00	0.00	8.00



HEALTH & SOCIAL SERVICES – 213.62 FTEs



Description of Services

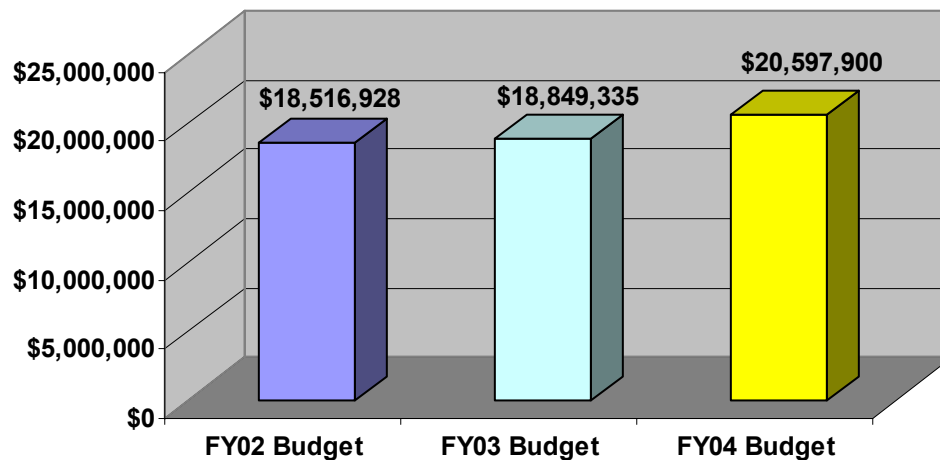
Note: FTE - Full Time Equivalent

This service area includes the Career Center, Community Services and Health Services departments. This area provides programs in the area of basic education, employment success skills, academic classes and vocational training for adult and youth participants; services to isolated elderly and less fortunate residents including housekeeping, the Meals on Wheels program, housing assistance and transportation services; protection against environmental hazards, and the promotion of healthy social and family behaviors.

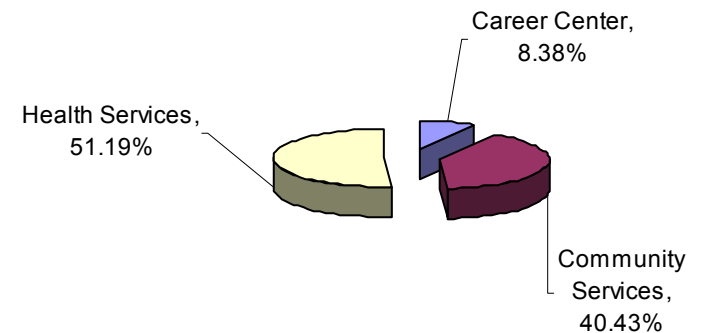
Budgeted Expenditure Trends

The substantial increase in budgeted expenditures within this service area from FY02 to FY04 is due to the growth and expansion in the County's public transportation services, including the award of a substantial Federal grant for vehicle acquisition and system improvements. The Health department has continued to receive funding for a Bio-terrorism grant. Under the Federal Workforce Investment Act, additional funds were also allocated to the Career Center to provide job training and counseling services due to the national economic downturn.

Budgeted Expenditures by Service Area—Three-Year History



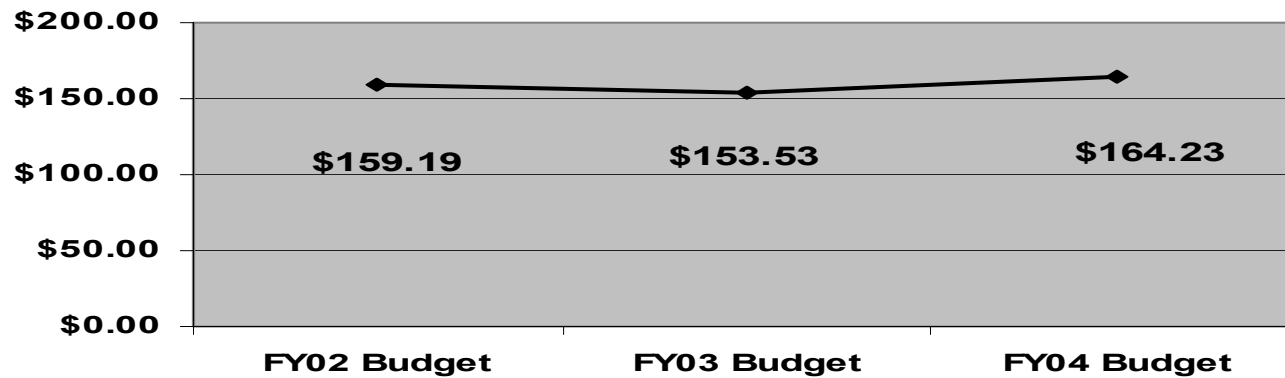
FY04 Budgeted Expenditures
Department Budgets as % of Service Area Total



HEALTH & SOCIAL SERVICES

Per Capita Cost of Services

The per capita costs for this service area experienced a significant increase from FY03 to FY04, due to state-mandated increases for the Arizona Long Term Care System (ALTCS) and the Arizona Health Care Cost Containment System (AHCCCS) cost pool. Mountain Line Transit (Community Services) was also awarded a Federal grant allowing for the purchase of additional vehicles and land acquisition for the construction of a new facility to meet service demands.



Net Change by Department	FY02 Cost Per Capita	FY03 Cost Per Capita	Percent Change	FY04 Cost Per Capita	Percent Change
Career Center	\$12.74	\$12.06	-5.35%	\$13.76	14.12%
Community Services	\$62.79	\$58.83	-6.30%	\$66.40	12.85%
Health Services	\$83.66	\$82.64	-1.22%	\$84.07	1.73%



HEALTH AND SOCIAL SERVICES

CAREER CENTER

Description of General Departmental Services

The Career Center trains youth and adults to enter or re-enter the workforce and is funded by a variety of training grants, including Federal dollars from the Workforce Investment Act, the Coconino County General Fund and state funding through the Arizona Legislature. The Career Center offers program services to both job seekers and employers. Job seeker services include basic education, employment success skills, academic classes on line, vocational and academic training tuition, GED preparation, high school credit classes, computer skills training and subsidized work experience. Although most programs are only available to qualified individuals, the Career Center Teen One Stop is open to the public and offers job listings, computers for job search and resume development, phones to schedule interviews, a free fax machine to send applications and resumes, and monthly workshops on teen topics. The Center also provides summer employment and education for teens. Summer jobs and education classes are available for both low-income and any-income teens to gain work experience and class credit while earning minimum wage through the YOU (Youth Opportunities Unlimited) program. Services for employers include tax credits, subsidizing trainees, facilitating job fairs, screening and testing of applications and posting openings on the internet and at County One Stops.

This department has no separate divisions.

DEPARTMENTAL PROGRAMS

Descriptions:

Career Center Training/Education: This program provides summer jobs in community improvement projects in their neighborhood to County youth with funding received from the Arizona State Legislature and the Coconino County Board of Supervisors.

Welfare to Work: A Federal program whose goal is to provide employment opportunities to welfare recipients and move people off the welfare rolls into jobs.

Workforce Investment Act (WIA): The WIA funding connects an array of local, regional, Tribal, State and Federal programs. Training, education, economic development and employment activities are some of the programs that support workforce development. The Act is governed by a 42-member local advisory group: the Workforce Investment Board. The Board is appointed by the County Board of Supervisors and staffed by the Career Center.



HEALTH AND SOCIAL SERVICES

CAREER CENTER

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
Grant Funds												
1879	Workforce Investment Act	1,271,148	1,297,095	(1,122)	1,689,202	1,373,462	1,600,000	1,362,904	235,974	1,572,470	1,628,842	179,602
1878	Welfare to Work	5,312	18,541	(80,550)	-	43,403	(82)	-	(80,632)	116,732	36,100	-
1881	Career Cter Training/Education (a)	53,090	84,089	-	22,046	63,711	27,980	27,980	-	61,146	61,146	-

The Career Center is working with Finance to resolve deficits remaining in the JTPA funds.



HEALTH AND SOCIAL SERVICES

CAREER CENTER

INCREMENTS

The department does not have increments.



HEALTH AND SOCIAL SERVICES

CAREER CENTER

FULL-TIME EQUIVALENTS

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid- Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Accounting Technician II	0.00	1.00	1.00	-1.00	0.00		0.00
Administrative Specialist I	1.50	1.50	1.50	-0.50	1.00		1.00
Administrative Specialist III	0.00	1.00	1.00		1.00		1.00
Career Center Director	1.00	1.00	1.00		1.00		1.00
Career Coach	1.75	4.60	4.60	-1.60	3.00		3.00
Eligibility Worker	0.50	0.50	0.50	-0.50	0.00		0.00
Program Aide	0.00	0.19	0.19	-0.19	0.00		0.00
Program Coordinator	2.00	3.00	3.00	1.00	4.00		4.00
Program Manager	1.00	1.00	1.00		1.00		1.00
Q C Training Specialist	1.00	0.00	0.00		0.00		0.00
Skills Trainer	1.00	1.00	1.00	-1.00	0.00		0.00
Department Total:	9.75	14.79	14.79	-3.79	11.00	0.00	11.00

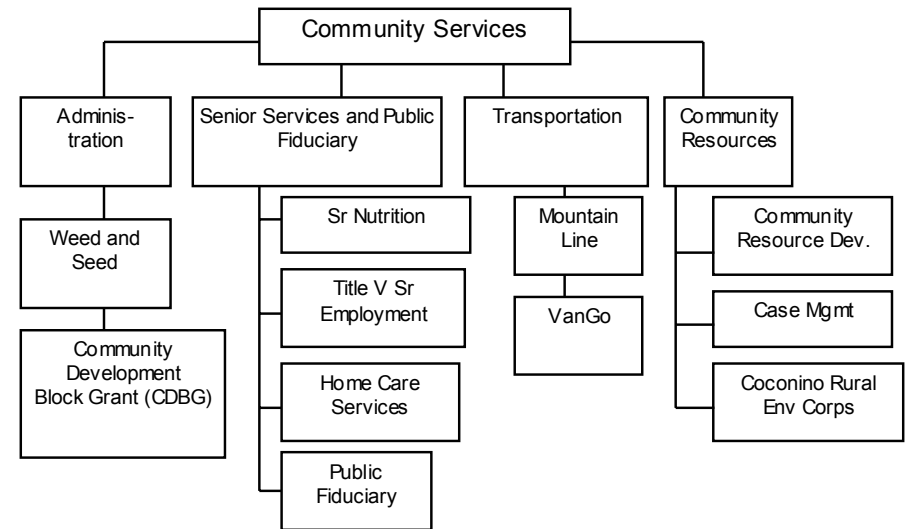


HEALTH AND SOCIAL SERVICES

COMMUNITY SERVICES

Description of General Departmental Services

Community Services provides responsive assistance to County residents. Through case management, local services are coordinated to provide assistance to seniors. Our senior nutrition program provides congregate and home delivered meals in Williams and Flagstaff. Light housekeeping and shopping are also available to a limited number of low-income individuals. For individuals and families who find themselves in crisis, we can provide case management services to coordinate available resources and assist with the development of a plan to regain self sufficiency. The City contracts with the County to administer their nationally recognized public transportation program. Fixed route service and ADA compliant special needs transportation are provided throughout the City.



HEALTH AND SOCIAL SERVICES

COMMUNITY SERVICES

Descriptions:

APS Energy Assistance: Electric energy assistance program for County residents who meet specific income level requirements.

Case Management: To determine eligibility and appropriate service for the elderly and handicapped; the outcome is to maintain the individual in the community as long as possible.

Coconino Rural Environment Corps (CREC): A conservation corps program for young adults to engage in public service projects that address environmental conservation, preservation, and restoration.

Community Development Block Grant (CDBG): Federal grants for programs and services for low and moderate income residents, including eviction prevention.

Community Services/General: For the management of the financial and administrative affairs of the entire department.

Congregate Meals: Provide 1/3 of daily nutritional need, plus socialization, exercise, daily activities, volunteerism and education to the elderly.

DES Case Management: A Department of Economic Security (DES) funded program to assist low-income individuals and families in managing their day-to-day living needs in order to increase and maintain individual and family independence and self-sufficiency.

Donations to Senior Programs: Specific targeted donations made to programs to assist senior citizens of Coconino County.

Emergency Services: Funds assist with eviction prevention and move-in expense for qualified low-income individuals.

Energy Assistance: Funds to assist residents with utility bills, deposits and firewood. This program also provides repairs and replacement of appliances. Income limit requirements must be met for this assistance.

DEPARTMENTAL PROGRAMS

Federal Emergency Management Agency (FEMA): Funding to provide County residents with assistance in meeting rent payments and utility assistance to prevent eviction. This program also provides motel vouchers for the homeless.

Home Delivered Meals: Funds to serve a hot nutritious meal which meets 1/3 of daily nutritional needs to homebound elderly.

Housekeeping/General: In-home housekeeping services provided to homebound elderly over 60 years of age.

Mountain Line Transit: Funding to provide citizens public transportation on fixed bus routes within the greater Flagstaff area.

Respite Care: Funds to provide two to four hour blocks of time to relieve caregivers of the elderly already providing 24-hour care for loved ones in their home.

Special Needs Transit/Van Go Transportation: To provide para-transit service for those who are unable to use regular city buses; additional services may be provided on a space-available basis.

Title V: Provides employment to seniors over 55 years of age and trains them in new skills allowing them to acquire unsubsidized employment.

Youth Services: An integrated rural youth development /prevention program and service delivery system to all youth in the County, working with local youth councils in the outlying areas.



HEALTH AND SOCIAL SERVICES

COMMUNITY SERVICES

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
General Fund												
1001	General Fund	19,680	152,836	0	15,000	161,130	23,432	168,819	0	20,000	189,119	0
Grant Funds												
1034	CDBG	535	12,427	134	0	0	0	0	134	0	0	134
1036	CDBG House Services	15,471	10,847	-406	370,425	375,460	90,052	90,052	-406	285,408	312,668	-27,666
1122	Rural Environment AmeriCorps	0	0	-28,646	0	0	0	0	-28,646	0	0	-28,646
1403	Weed & Seed	276,221	266,764	-2,031	0	0	58,673	50,149	6,493	0	0	6,493
1404	*Youth Services-County Funded	39,539	22,290	0	0	76,800	31,271	67,487	-36,216	39,349	39,349	-36,216
1406	*State Housing Fund	197,579	192,981	14,405	136,365	137,594	176,940	176,940	14,405	150,556	150,556	14,405
1407	Az Nutrition Network	2,195	2,190	-775	2,280	3,150	3,219	1,361	1,083	0	0	1,083
1408	City CDBG Eviction/Foreclosure	0	0	0	30,000	30,000	30,000	30,000	0	0	0	0
1410	TANF Case Management	355	0	8,419	0	0	49	0	8,468	0	0	8,468
1411	Reach Grant	0	0	331	0	0	2	0	333	0	0	333
1417	Mountain Line	2,994,439	2,993,823	215,371	2,749,256	2,920,919	2,140,807	2,020,984	335,194	3,826,161	4,037,650	123,705
1418	*VanGo	618,895	676,936	32,448	654,716	724,431	708,323	708,323	32,448	837,522	841,771	28,199
1419	*Housekeeping	222,303	222,473	0	100,337	254,652	234,877	234,877	0	286,033	286,033	0
1421	*Case Management	63,636	63,155	0	47,222	73,346	67,480	67,480	0	72,469	72,469	0
1422	*Congregate Meals	134,047	144,128	0	94,259	141,252	143,129	143,129	0	140,724	140,724	0
1423	*Home Delivered Meals	144,311	153,763	0	90,406	159,875	155,850	155,850	0	156,787	156,787	0

The department is working to resolve deficit fund balances.



HEALTH AND SOCIAL SERVICES

COMMUNITY SERVICES

FINANCIAL SUMMARIES—CONTINUED

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
Grant Funds - Cont'd												
1424	*Emergency Services	462,184	438,982	22,592	371,717	454,703	454,693	454,693	22,592	492,791	492,791	22,592
1425	*Energy Assistance	52,433	56,842	(2,893)	59,198	59,198	60,198	60,198	(2,893)	65,824	65,824	(2,893)
1426	*Respite Care	24,873	21,958	-	36,195	43,487	29,055	29,055	-	38,582	38,582	-
1427	*Home Program	3,502	48,217	-	-	9,696	10,482	10,482	-	-	-	-
1428	Community Service Board	17,513	17,624	1,939	21,112	19,381	21,112	21,276	1,775	21,112	21,016	1,871
1429	Title V	111,864	119,323	7,205	121,637	125,834	112,330	115,244	4,291	127,777	129,991	2,077
1430	FEMA	17,772	39,095	8,670	34,000	34,000	34,083	35,204	7,549	34,000	34,000	7,549
1431	APS Energy Assistance	8,515	9,240	2,182	11,304	11,303	11,313	11,303	2,192	11,304	11,328	2,168
Special Revenue Funds												
1401	*Community Services	355,784	355,399	-	-	391,501	390,436	390,436	-	386,109	386,109	-
1402	Community Svcs Donations	12,138	1,602	70,884	1,700	14,207	3,246	14,207	59,923	3,200	14,707	48,416
1415	CREC Fee For Service (a)	823,586	854,087	(30,535)	865,433	1,001,129	911,523	929,649	(48,661)	972,597	1,159,927	(235,991)

Note:

1. Fund 1036 CDBG House Services will have reduced expenditures in FY04 and will not end the year in a deficit.
2. Fund 1424 Emergency Services will have an adjustment in FY04 which will net the fund balance of \$22,592 to zero.
3. Fund 1415 Community Rural Environment Corps (CREC) is awaiting reimbursement from various client agencies which will resolve the deficit reflected in FY04.



HEALTH AND SOCIAL SERVICES

COMMUNITY SERVICES

INCREMENTS

Request ID	Increment Name	FY04 Cost	% FTE	Is this request Onetime, recurring, or to be absorbed?	Comments (where applicable):
<u>Source Of Funds:</u> <u>General Fund</u>					
9089	Operating Funds for New Senior Services Van	\$0		onetime	Seek donations or grant
9097	Deputy Public Fiduciary	\$24,388	1.00	recurring	Recommendation is hire position in January 2004. Original request \$48,772.
<u>Source Of Funds:</u> <u>Mountain Line</u>					
7716	Mountain Line Bus Purchase	\$966,000		onetime	
7717	Mountain Line Bus Shelters	\$104,000		onetime	
7719	Transportation Land Acquisition	\$600,000		onetime	
9086	Purchase Dental Health Building	\$240,000		onetime	
9087	Signs, Poles, Curb Painting for Mountain Line	\$46,000		onetime	
9088	Transit Bus Maintenance and Storage Facility	\$200,000		onetime	
<u>Source Of Funds:</u> <u>*VanGo</u>					
1418	Purchase VanGo paratransit Van	\$110,000		onetime	

Title III projects are listed in the Budget Summary section.



HEALTH AND SOCIAL SERVICES

COMMUNITY SERVICES

FULL-TIME EQUIVALENTS

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid- Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Accounting Technician I	1.50	1.50	1.50		1.50		1.50
Accounting Technician II	2.00	3.00	3.00	-1.00	2.00		2.00
Administrative Manager	0.00	0.00	0.00	1.00	1.00		1.00
Administrative Operations Manager	2.00	2.00	2.00	-1.00	1.00		1.00
Administrative Specialist I	0.00	1.00	1.00		1.00		1.00
Administrative Specialist II	2.00	3.00	3.00		3.00		3.00
Administrative Support I	0.00	0.30	0.30		0.30		0.30
Administrative Support II	2.50	1.50	1.50	1.00	2.50		2.50
Case Worker	2.00	3.00	3.00		3.00		3.00
Community Aide	7.00	6.68	6.68	0.95	7.63		7.63
Cook	2.63	2.63	2.63	0.01	2.64		2.64
CREC Crew Supervisor	2.00	1.00	1.00		1.00		1.00
CREC Crew Trainer	0.00	1.00	1.00	-1.00	0.00		0.00
CREC Project Coordinator	0.00	0.00	0.00	2.00	2.00		2.00
CREC Sr Project Coordinator	0.00	0.00	0.00	1.00	1.00		1.00
Deputy Public Fiduciary	0.00	0.00	0.00		0.00	0.50	0.50
Director - Community Services	1.00	1.00	1.00		1.00		1.00
Division Supervisor-Trades	1.00	1.00	1.00		1.00		1.00
Eligibility Worker	3.00	4.00	4.00	-1.00	3.00		3.00
Field Operations Manager	1.00	1.00	1.00	-1.00	0.00		0.00
Mechanic	1.00	0.00	0.00		0.00		0.00
Program Coordinator	7.00	8.50	8.50		8.50		8.50
Program Coordinator-Sr.	2.00	0.00	0.00		0.00		0.00
Program Manager	3.00	2.00	2.00	-1.00	1.00		1.00
Public Fiduciary Case Manager	2.00	2.00	2.00		2.00		2.00
Senior Services Van Driver	0.00	0.00	0.00		0.00	1.00	1.00
Social Service Aide	0.00	0.75	0.75	-0.75	0.00		0.00



HEALTH AND SOCIAL SERVICES

COMMUNITY SERVICES

FULL-TIME EQUIVALENTS—CONTINUED

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid- Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Special Needs Operator	0.00	0.00	0.00	7.80	7.80		7.80
Sr Manager	0.00	1.00	1.00		1.00		1.00
Title V-Activities Clerk	0.00	1.00	1.00		1.00		1.00
Title V-Clerk	0.00	5.00	5.00	0.50	5.50		5.50
Title V-Community Aide	0.00	0.50	0.50		0.50		0.50
Title V-Custodian	0.00	0.50	0.50		0.50		0.50
Title V-Day Care Mother	0.00	0.50	0.50		0.50		0.50
Title V-Job Developer	0.50	0.50	0.50		0.50		0.50
Title V-Kitchen Aide	0.00	1.00	1.00		1.00		1.00
Title V-Placed	10.50	0.00	0.00		0.00		0.00
Title V-Transportation Aide	0.00	1.50	1.50	-0.50	1.00		1.00
Transit Aide	6.63	6.00	6.00	-6.00	0.00		0.00
Transit Bus Driver	13.00	17.00	17.00		17.00		17.00
Transit Division Manager	1.00	1.00	1.00		1.00		1.00
Transit Operations Manager	1.00	1.00	1.00		1.00		1.00
Transit Service Worker	0.00	1.00	1.00		1.00		1.00
Transit Shift Leader	4.00	3.00	3.00		3.00		3.00
Transportation Dispatcher	2.00	2.00	2.00		2.00		2.00
Work Crew Supervisor	0.00	1.00	1.00	-1.00	0.00		0.00
Department Total:	83.26	90.36	90.36	0.01	90.37	1.50	91.87



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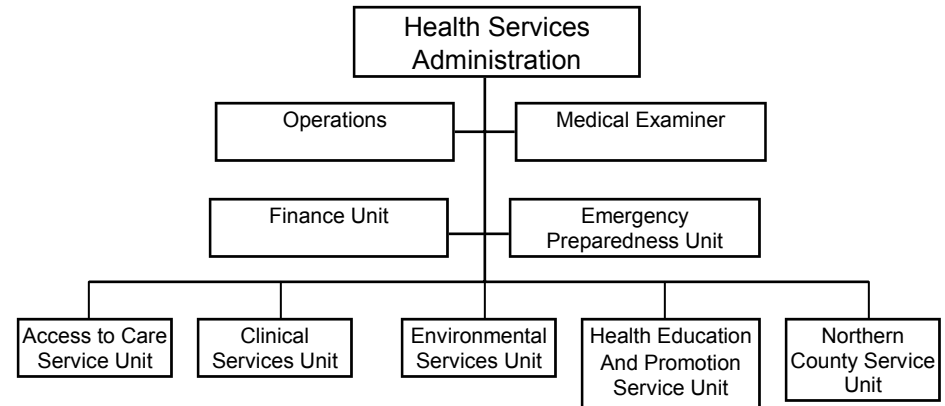
HEALTH AND SOCIAL SERVICES

HEALTH SERVICES

Description of General Departmental Services

The Department of Health Services is a public health program that operates to prevent epidemics and the spread of disease, protect against environmental hazards, promote and encourage healthy behaviors, and assure the quality and accessibility of health services. Service units within Health Services include:

- Access to Care Services which include programs whose goal is to assist citizens to access needed health and support services and reduce barriers to receiving services.
- Clinical services whose goal is to diagnose, treat and ameliorate the effects of communicable and preventable diseases or to provide a clinical preventive service such as dental care or family planning. This unit also provides services to juveniles in detention.
- Environmental Services such as inspection and permitting of food establishments throughout the County and permitting of on-site sewage disposal systems; surveillance and investigation of human and animal exposure to plague, hantavirus and other vector and water-borne diseases; rabies detection and monitoring in animals, and animal management services in unincorporated areas of the County.
- Health Education and Promotion services and programs that promote physical activity, prevent unintentional injury, educate youth and adults on tobacco use prevention and cessation, provide nutrition education and supplemental food to women, infants and children (WIC program) and to eligible low income senior citizens, and home visitor programs for high risk pregnancies and families at risk of abuse or neglect.
- Medical Examiner's office investigates deaths and performs autopsies.
- Health Administration which plans, directs and provides fiscal oversight for all department programs and activities.



HEALTH AND SOCIAL SERVICES

HEALTH SERVICES

Descriptions:

Arizona Nutrition Network: Provide community education to shape food consumption in a positive way and promote healthy behaviors that result in the reduction of disease and the promotion of a healthy lifestyle.

Community Nutrition: Program to teach children and their parents the importance of nutrition in a daily diet. It covers the importance of 5 vegetables and fruits a day.

Arizona Early Intervention Program (AZEIP): Long-term case management for families with a child with developmental delay or traumatic brain injury.

Commodity Supplemental Food Program: Monthly distribution of food boxes to eligible postpartum women, children to age 6 years and older adults.

CVD Heartbeat-Cardio Vascular Disease: Physical activity promotion program for grade school students and adults.

Death Certificates: Preparation and activities related to death certificates.

Dental Education: Oral health and hygiene education in Flagstaff schools.

Developmental Services: Identification of and rehabilitation services for children with a developmental delay.

Family Planning: Provides contraceptive services and breast and cervical cancer screening to women.

Health Services Fund/General: This fund includes the following: Administration, dental services to low-income persons, environmental services, animal management services, services for clients with sexually transmitted diseases, health care services to homebound citizens, immunizations for adults and family planning services.

Health Start: Home visiting program to promote prenatal care and primary care for infants and children.

Healthy Families: Home visiting program to support families and prevent child-abuse.

HIV Case Management and Care: Case management and payment for treatment for individuals with HIV or AIDS.

DEPARTMENTAL PROGRAMS

HIV Outreach: Provides education, testing, counseling and support to high risk populations.

HIV Prevention & Planning: Supports activities of the Northern Arizona HIV prevention planning group.

Home Health Care: Provision of nursing and nurse aide services in the home to prevent unnecessary institutionalization.

Immunization Program: Immunizations for 0-2 year olds and adolescents based on Centers for Disease Control (CDC) guidelines and surveillance of communicable disease, and to adults for required and recommended vaccinations.

Injury Prevention: Community activities to prevent and/or reduce intentional and unintentional childhood injuries.

Life Skills Training: Promotes healthy self-esteem and effective decision making for grade school students to prevent pregnancy.

Maternal & Child Health (MCH) Services: Provides a variety of services to women and children to produce improved pregnancy outcomes and promote wellness in families.

Neonatal Intensive Care Program: Provides case management services to medically high-risk infants and children.

Sexually Transmitted Diseases (STD): Provides STD counseling and testing services, partner notification and surveillance to prevent the spread of STD's.

TB Control: Provide treatment, surveillance and prevention services for tuberculosis.

Teen Wellness Center: Provides primary care, reproductive health services, and behavioral health services to teens.

Tobacco Program: Tobacco prevention education and cessation services for youth and adults.

Women, Infants and Children (WIC) Grant: Special supplemental nutrition program for women, infants and children.



HEALTH AND SOCIAL SERVICES

HEALTH SERVICES

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
General Fund												
1001	General Fund	101,534	3,262,792	-	106,476	3,179,233	112,499	3,170,661	-	123,831	3,524,578	-
Grant Funds												
1301	WIC Grant	429,432	512,376	85,944	485,965	485,962	486,333	485,965	86,312	485,965	486,732	85,545
1302	Home Care	73,447	87,586	18,799	64,191	68,061	67,965	70,479	16,285	63,041	77,104	2,222
1303	Dental Education	28,768	36,051	(5,867)	20,000	20,824	20,539	17,293	(2,621)	20,539	1,527	16,391
1304	CVD Heartbeat	90,229	81,828	49,535	80,339	85,756	77,893	81,905	45,523	76,179	114,058	7,644
1305	Family Planning	110,279	95,888	57,402	100,824	102,834	101,334	98,327	60,409	100,924	100,563	60,770
1306	Child Health	36,467	41,888	2,407	37,779	37,779	30,500	33,729	(822)	50,500	35,596	14,082
1307	TB Control	39,986	46,675	1,934	39,986	40,086	39,986	41,836	84	31,420	31,420	84
1309	HIV Education	52,757	60,111	55,781	51,931	63,331	51,089	61,788	45,082	-	42,826	2,256
1310	Injury Prevention	8,178	9,618	3,540	35,790	33,658	(21)	-	3,519	-	-	3,519 ¹
1311	Developmental Disability	4,900	-	12	-	-	(3)	-	9	-	-	9 ¹
1312	DD Case Management	13	597	-	-	-	-	-	-	-	-	- ¹
1313	Teen Prenatal	24	1,675	-	-	-	-	-	-	-	-	- ¹
1315	State STD	30,838	28,851	21,418	27,430	27,135	30,514	32,996	18,936	15,153	2,309	31,780
1317	Supplemental Food Program	8,657	8,660	179	8,213	8,213	8,213	8,213	179	8,213	5,778	2,614
1318	St MCH Bkck Grnt(School-Based)	117,935	222,828	75,731	105,964	130,506	98,678	116,905	57,504	90,985	89,994	58,495



HEALTH AND SOCIAL SERVICES

HEALTH SERVICES

FINANCIAL SUMMARIES—CONTINUED

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
Grant Funds - Cont'd												
1320	School Based/Linked Clinic	126,130	102,355	57,699	116,575	122,660	39,705	92,622	4,782	94,436	92,302	6,916
1322	Prenatal Educ & Prevention	-	2,852	150	-	1,353	-	-	150	-	-	150 ²
1325	Breast Feeding Peer Support	48	1,847	479	-	567	(3)	-	476	-	-	476 ²
1326	Flag Comm Found for Teen Clinic	306	5,827	2,599	-	-	(17)	-	2,582	-	-	2,582 ²
1327	Family Planning Title X	8,717	8,711	-	38,898	38,898	38,898	35,068	3,830	38,898	38,782	3,946
1328	Special Care Needs	1,169	972	194	34,960	34,960	25,183	14,701	10,676	7,090	17,522	244
1329	Injury Prevention Program	4,700	4,674	1,337	-	-	-	-	1,337	-	-	1,337 ²
1330	Nutrition Grant	56,393	55,541	2,872	60,177	51,415	49,242	49,804	2,310	54,713	54,713	2,310
1332	Buckle Up America (NACCHO)	120	3,531	228	-	-	(10)	-	218	-	-	218 ²
1333	Medicaid Awareness Svcs	22,407	21,945	-	-	-	-	-	-	-	-	- ²
1334	Bio-Terrorism	8,362	5,854	2,500	365,537	365,538	283,184	283,186	2,498	298,184	298,184	2,498
1335	Child Health Grant	14,198	2,883	11,310	79,868	79,871	82,956	73,363	20,903	95,838	87,961	28,780
1336	Healthy Coconino Fund	278,690	-	278,690	-	153,632	-	-	278,690	-	34,486	244,204 ³
1342	AZ Nutrition Network-Health	219,299	220,530	(1,247)	477,921	477,924	484,606	430,774	52,585	588,580	535,752	105,413
1348	Teen Pregnancy Prevention	41,094	32,157	7,916	41,067	41,067	41,067	36,733	12,250	41,067	40,808	12,509
1349	AZEIP Immunization-delete	1	87	-	-	-	-	-	-	-	-	- ²
1350	Healthy Families	485,875	543,842	73,408	484,198	523,866	484,706	501,163	56,951	484,198	524,717	16,432
1352	Guidance Center Contract	35	1,581	-	-	-	-	-	-	-	-	- ²

Deficit fund balances are under review by the department and will be covered by transfers from other funds and/or reducing expenditures.



HEALTH AND SOCIAL SERVICES

HEALTH SERVICES

FINANCIAL SUMMARIES—CONTINUED

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
Grant Funds - Cont'd												
1353	Nutrition Education & Training	4	314	-	-	-	-	-	-	-	-	- ²
1354	Health Start	51,875	49,681	(449)	50,000	50,000	50,000	46,926	2,625	50,000	50,000	2,625
1356	Dom Violence Prev Educ	1	46	-	-	-	-	-	-	-	-	- ²
1357	Backcountry Food	9,099	9,094	-	14,300	14,300	12,858	9,570	3,288	-	-	3,288 ²
1360	Developmental Services/NICP	53,146	54,597	(4,721)	45,500	45,453	44,667	40,246	(300)	39,667	38,979	388
1380	MSM Outreach	73,567	55,871	15,516	63,205	72,455	63,188	63,205	15,499	63,205	62,674	16,030
1381	Tobacco Program	444,144	448,171	55,666	457,981	457,981	394,241	391,467	58,440	460,035	507,823	10,652
1383	Ryan White Ttl III Planning	38,798	38,787	-	9,266	9,266	17,554	15,559	1,995	-	-	1,995 ²
1384	HIV Outpatient & Support	384,563	424,392	(31,453)	442,396	442,396	442,396	511,126	(100,183)	442,396	453,738	(111,525)
1385	HIV Prevention Planning	47,799	58,282	37,059	66,417	66,419	51,784	52,048	36,795	80,500	58,819	58,476
1391	Immunization Program	45,842	39,305	(523)	53,578	54,376	53,703	46,171	7,009	54,880	50,175	11,714
1392	Commodity Suppl Food Program	2,792	2,265	(887)	4,370	4,370	2,119	2,012	(780)	2,370	1,652	(62)
1395	AZEIP Case Management	20,074	40,235	7,543	39,500	39,480	25,000	30,634	1,909	39,500	33,406	8,003
Special Revenue Funds												
1331	*Health Services Fund	2,701,022	2,590,707	-	2,670,583	2,670,583	2,618,037	2,618,037	-	3,015,687	3,015,687	-
1338	Death Certificates	28,473	35,254	9,098	23,900	30,510	36,600	41,556	4,142	39,220	42,840	522

Note:

1. Grant Funds 1310 Injury Prevention through 1313 Teen Prenatal are no longer active programs; and remaining fund balances will be resolved and the funds closed out in FY04.
2. Grant Funds 1322, 1325, 1326, 1329, 1332, 1333, 1349, 1352, 1353, 1356, 1357, and 1383 are no longer active programs and their fund balances will be expended/resolved in FY04.
3. Fund 1336 Healthy Coconino Fund was established in FY02 with cash available from other Health Department inactive grant funds. It is used to support various health issues/agendas.



HEALTH AND SOCIAL SERVICES

HEALTH SERVICES

INCREMENTS

Request ID	Increment Name	FY04 Cost	% FTE	Is this request Onetime, recur- ring, or to be absorbed?	Comments (where applicable):
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Source Of Funds: General Fund

9121	ALTCS Contribution	\$57,628		recurring	Approve annual increase per state action.
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Source Of Funds: *Health Services Fund

9120	Sexual Assault Exams	\$12,000		recurring	
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9128	Humane Association Contract	\$2,568		recurring	Original request \$48,200.
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Source Of Funds: AZ Nutrition Network-Health

7622	Nutrition Network	\$7,478	0.10	recurring	
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HEALTH AND SOCIAL SERVICES

HEALTH SERVICES

FULL-TIME EQUIVALENTS

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid- Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Accounting Technician I	1.00	0.50	0.50		0.50		0.50
Accounting Technician II	2.00	3.50	3.50	-1.00	2.50		2.50
Administrative Operations Manager	1.00	0.90	0.90	0.10	1.00		1.00
Administrative Specialist I	11.85	10.88	10.88	-1.43	9.45		9.45
Administrative Specialist III	5.75	5.31	5.31	1.09	6.40		6.40
Administrative Sr Manager	1.00	1.00	1.00		1.00		1.00
Administrative Support I	4.25	3.95	3.95	-0.25	3.70		3.70
Administrative Support II	2.00	2.00	2.00	0.25	2.25		2.25
Animal Management Officer	3.40	3.40	3.40		3.40		3.40
Animal Management Supervisor	1.00	1.00	1.00		1.00		1.00
Associate Director of Planning/Marketing	1.00	1.00	1.00		1.00		1.00
Case Worker	0.00	0.00	0.00	7.00	7.00		7.00
Certified Nurses Aide	2.50	2.50	2.50		2.50		2.50
Comm Hlth Nsg Program Coordinator	1.00	0.00	0.00		0.00		0.00
Communicable Disease Investigator	1.00	1.00	1.00	-0.25	0.75		0.75
Communications/Training Mgr	0.00	1.25	1.25	0.25	1.50		1.50
Community Health Nurse	7.45	6.80	6.80	0.10	6.90		6.90
Community/Social Service Aide	7.00	8.00	8.00	-8.00	0.00		0.00
Courier/Runner	1.00	1.00	1.00		1.00		1.00
Dental Assistant	2.00	1.88	1.88		1.88		1.88
Dental Hygienist/Educator	1.00	1.00	1.00		1.00		1.00
Director - Health Services	1.00	1.00	1.00		1.00		1.00
Eligibility Worker	6.75	0.00	0.00	1.00	1.00		1.00
Environmental Aide	0.00	0.50	0.50		0.50		0.50
Environmental Manager	1.00	1.00	1.00		1.00		1.00



HEALTH AND SOCIAL SERVICES

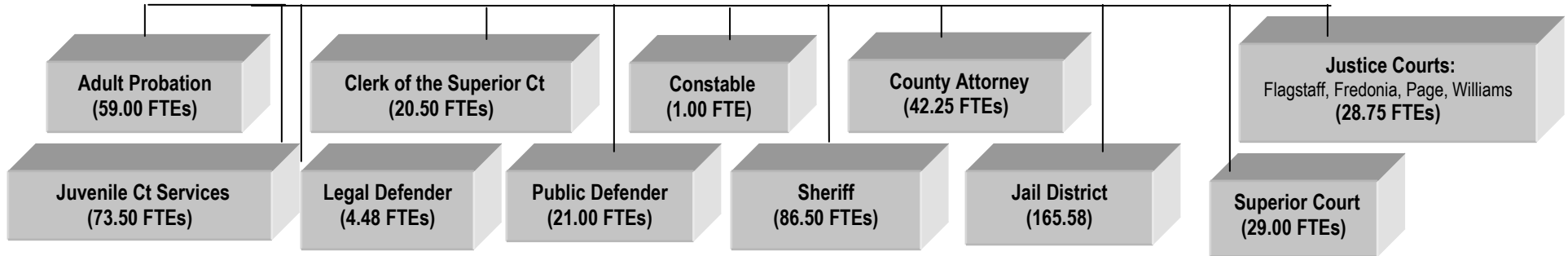
HEALTH SERVICES

FULL-TIME EQUIVALENTS—CONTINUED

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid- Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Environmental Specialist I	8.00	4.50	4.50	1.00	5.50		5.50
Environmental Specialist II	1.00	2.00	2.00	-1.00	1.00		1.00
Environmental Specialist III	3.00	2.00	2.00		2.00		2.00
Epidemiologist	0.00	1.00	1.00		1.00		1.00
Family Nutritionist	0.00	0.00	1.00	-1.00	0.00		0.00
Forensic Assistant	1.00	1.00	1.00		1.00		1.00
Forensic Investigator	0.00	1.00	1.00		1.00		1.00
Medical Examiner	1.00	1.00	1.00		1.00		1.00
Nurse Practitioner	1.20	1.20	1.20		1.20		1.20
Nutritional Counselor	8.13	8.00	8.00	-0.25	7.75		7.75
Nutritionist	2.65	3.00	3.00		3.00		3.00
Operations Manager	0.00	0.10	0.10	-0.10	0.00		0.00
Outreach Worker	2.00	0.00	0.00		0.00		0.00
Plans Examiner	1.00	0.00	0.00		0.00		0.00
Program Coordinator	13.03	14.56	14.56	1.32	15.88		15.88
Program Manager	4.00	5.00	5.00		5.00	0.10	5.10
Public Health Dentist	1.20	1.45	1.45	-0.35	1.10		1.10
Public Health Preparedness Manage	0.00	1.00	1.00		1.00		1.00
Quality Control/Training Specialist	1.00	0.00	0.00		0.00		0.00
Senior Manager	5.00	5.00	5.00		5.00		5.00
Senior Manager-Health/Comm Svcs.	0.45	0.00	0.00		0.00		0.00
Department Total:	119.60	111.17	112.17	-1.52	110.65	0.10	110.75



PUBLIC SAFETY & JUDICIAL SERVICES – 532.56 FTEs



Note: FTE - Full Time Equivalent

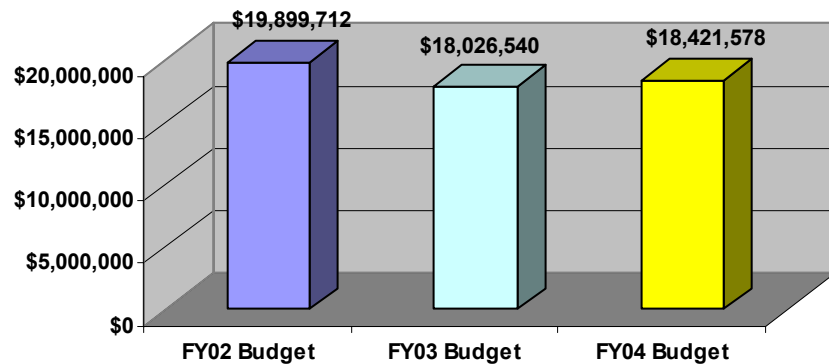
Description of Services

Services in this area include Adult Probation, the Clerk of the Superior Court, Constable, County Attorney, Justice Courts (Flagstaff, Fredonia, Page and Williams), Juvenile Court Services, the Legal Defender, Public Defender, the Superior Court, and Sheriff (including the Jail District). This area's focus is to promote public safety and judicial accountability through a variety of means: supervising a wide range of court clients (both adult and juvenile); receiving, distributing and preserving official court documents; provision of criminal and civil court; prosecuting felonies and misdemeanor cases; providing civil legal advice to County departments and special districts; prosecuting and defending all civil litigation involving the County and its officers; adjudicating traffic, misdemeanor and felony offenses, resolving small claims court matters; supervising delinquent minors; providing quality and cost-efficient legal representation to indigent persons; providing law enforcement and patrol services to citizens, operating the County jail; and conducting search and rescue operations throughout the County.

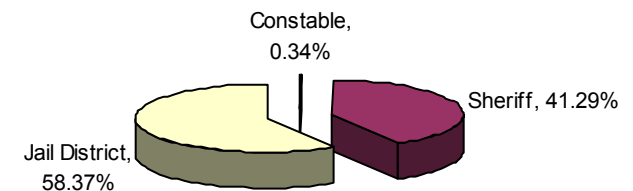
Budgeted Expenditure Trends—Public Safety—Constable, Sheriff and Jail District

Budgeted expenditures decreased from FY02 to FY03 due to the completion of several capital purchase projects in the Sheriff's Office. The increase in budgeted expenditures for FY04 can be attributed to increases in operational expenditures, increased health and retirement costs and equipment replacement purchases for vehicles and communications.

Budgeted Expenditures by Service Area—Three-Year History



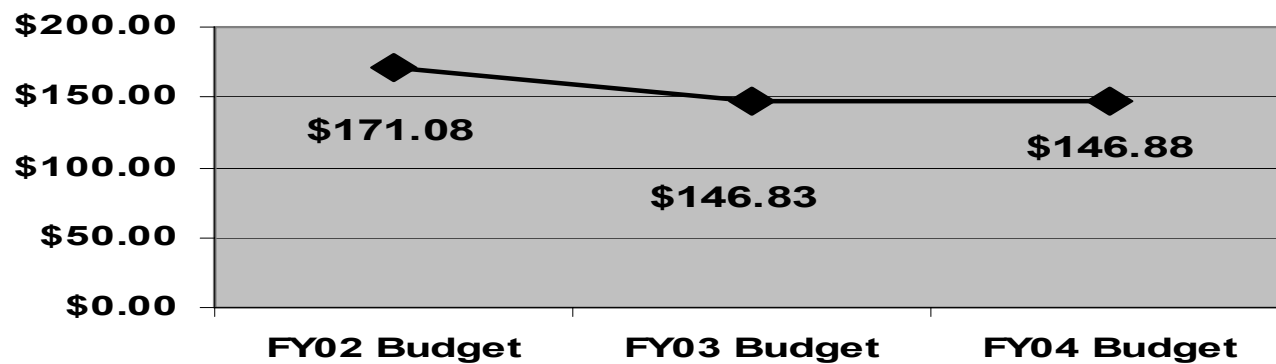
**FY04 Budgeted Expenditures
Department Budgets as % of Service Area Total**



PUBLIC SAFETY & JUDICIAL SERVICES

Per Capita Costs of Services—Public Safety

While per capita costs declined from FY02 to FY03, they increased from FY03 to FY04 primarily due to increases in operational costs and projects to replace necessary equipment for transportation and communications.



Net Change by Department	FY02 Cost Per Capita	FY03 Cost Per Capita	Percent Change	FY04 Cost Per Capita	Percent Change
Constable	\$0.41	\$0.48	16.19%	\$0.49	3.09%
Sheriff	\$70.99	\$63.51	-10.55%	\$60.65	-4.49%
Jail District	\$99.67	\$82.85	-16.88%	\$85.73	3.48%

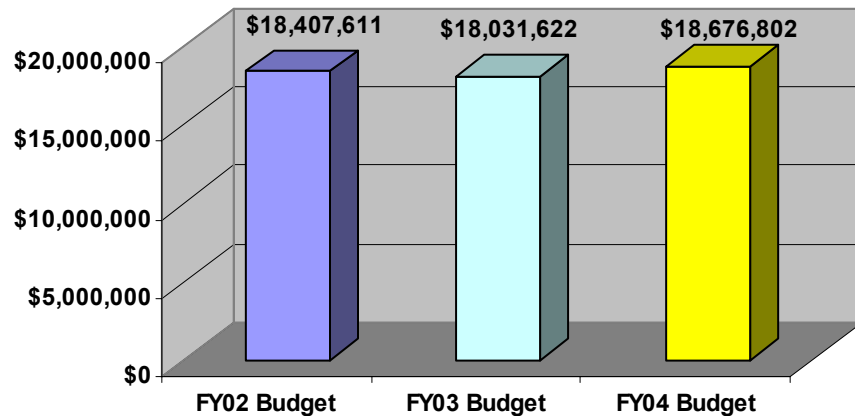


PUBLIC SAFETY & JUDICIAL SERVICES

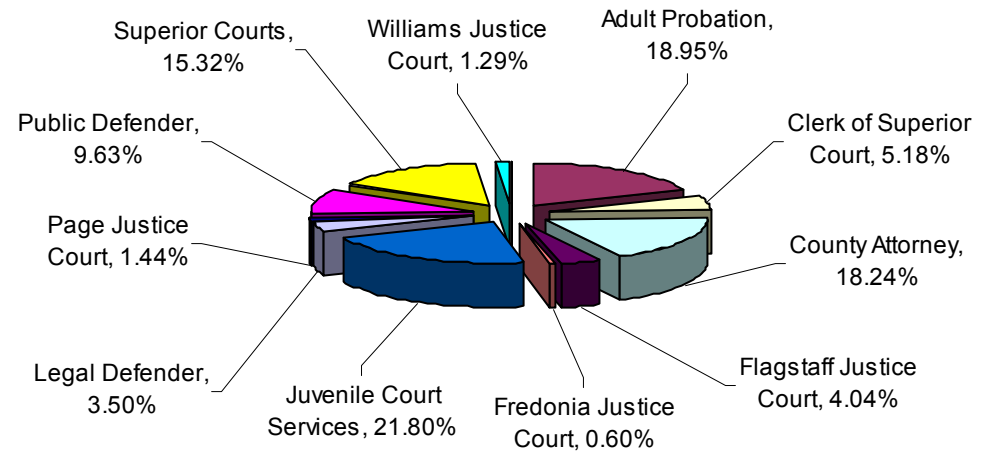
Budgeted Expenditure Trends—Judicial Services

Budgeted expenditures decreased from FY02 to FY03 in this area primarily due to completion of several onetime projects and reductions in State funds to both Adult and Juvenile probation services. From FY03 to FY04, however, budgeted expenditures increased primarily due to new grant funding and expenditures associated with the increases in health benefit costs and the Arizona State Retirement System.

Budgeted Expenditures by Service Area—Three-Year History



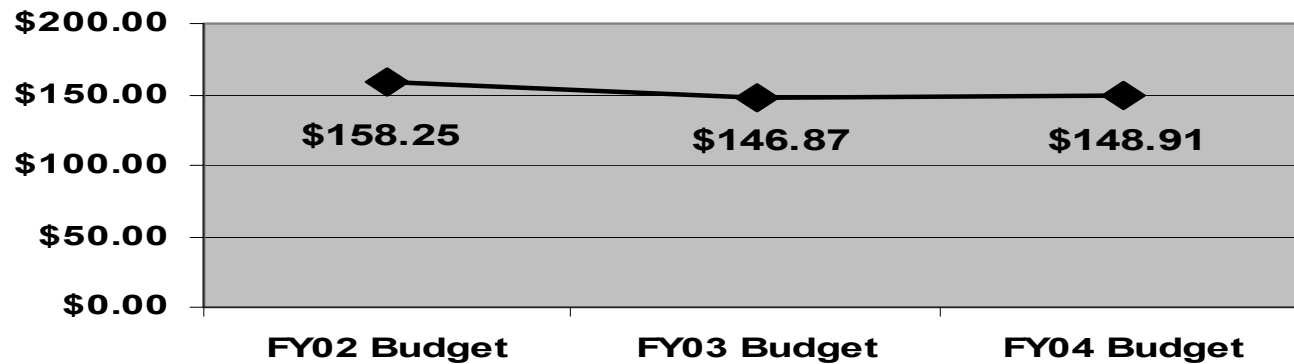
FY04 Budgeted Expenditures
Department Budgets as % of Service Area Total



PUBLIC SAFETY & JUDICIAL SERVICES

Per Capita Cost of Services—Judicial Services

While expenditures decreased in the previous fiscal year, an increase is budgeted for FY 04 to cover increases in personnel costs. The significant decrease shown in the department budget change graph below for Flagstaff Justice Court is due to the transfer of four positions to the Superior Court.



Net Change by Department	FY02 Cost Per Capita	FY03 Cost Per Capita	Percent Change	FY04 Cost Per Capita	Percent Change
Adult Probation	\$33.29	\$27.73	-16.69%	\$28.21	1.74%
Clerk of Superior Court	\$8.11	\$7.75	-4.40%	\$7.71	-0.49%
County Attorney	\$29.68	\$28.00	-5.64%	\$27.16	-2.99%
Flagstaff Justice Court	\$7.72	\$7.56	-2.14%	\$6.02	-20.32%
Fredonia Justice Court	\$0.99	\$0.94	-4.51%	\$0.90	-4.30%
Juvenile Court Services	\$31.94	\$30.07	-5.87%	\$32.47	7.99%
Legal Defender	\$5.43	\$5.14	-5.28%	\$5.21	1.37%
Page Justice Court	\$2.29	\$2.18	-4.96%	\$2.14	-1.65%
Public Defender	\$14.15	\$14.28	0.91%	\$14.34	0.41%
Superior Courts	\$22.78	\$21.43	-5.91%	\$22.82	6.47%
Williams Justice Court	\$1.88	\$1.79	-4.63%	\$1.92	7.18%

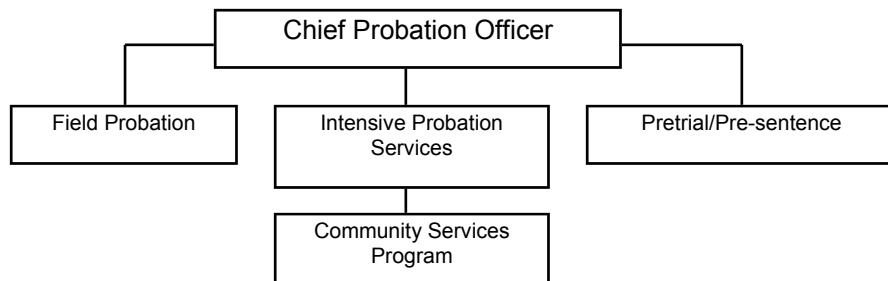


PUBLIC SAFETY AND JUDICIAL SERVICES

ADULT PROBATION

Description of General Departmental Services

Adult Probation consists of Pre-trial Services, Field Probation and Intensive Adult Probation. Services include pre-trial release investigation, pre-trial supervision to limited jurisdiction court clients, Superior Court probation pre-sentence investigations, and a wide range of supervision levels. The Adult Probation department is committed to an outcome-based community corrections approach. This is accomplished through providing clients with individual needs assessment, values-based education and treatment, restitution to the community and to individual victims, client involvement, and efficient client contact methods which are quality-based rather than quantity-based.



DEPARTMENTAL PROGRAMS

Descriptions:

Adult Intensive Probation: This grant funds probation and surveillance officers to supervise intensive probation clients.

Adult Probation Services: Probation service fees charged to clients. Fees must be used for adult probation programs.

Adult Probation State Aid Enhancement: This grant provides assistance to counties to allow probation officers to supervise clients at the statutory 1:60 ratio.

Adult Community Punishment Program: This grant provides supervision to clients who would otherwise be in jail due to probation revocation.

Drug Treatment & Education: This grant provides treatment money for drug offenders and pays for a treatment coordinator.

Work Furlough Program: Fees paid by work furlough inmates to provide for their supervision.



PUBLIC SAFETY AND JUDICIAL SERVICES

ADULT PROBATION

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
General Fund												
1001	General Fund	-	891,767	-	-	933,729	-	934,182	-	-	1,100,264	-
Grant Funds												
1521	Adult Probation St Enhancement	614,440	627,796	4,038	574,689	635,816	596,684	599,953	769	684,495	680,208	5,056 ¹
1524	Adult Intensive Probation	769,678	782,362	2	817,222	848,916	791,486	791,004	484	927,589	922,904	5,169 ¹
1530	Interstate Compact Program	-	-	23	-	-	4,000	-	4,023	5,000	-	9,023 ¹
1531	Drug Treatment & Education	117,354	84,106	19,151	98,000	145,000	92,621	95,005	16,767	97,000	113,767	- ¹
1547	Community Punishment Program	122,864	124,962	-	114,134	121,787	70,504	70,752	(248)	94,610	94,362	- ¹
1549	Drug War	81	3,340	5	-	-	-	-	5	-	-	5 ²
Special Revenue Funds												
1525	Work Furlough Program	92,575	73,907	72,321	114,000	169,814	94,367	101,078	65,610	108,144	120,785	52,969
1545	Deferred Prosecution	10,815	-	34,319	11,000	-	2,964	-	37,283	3,200	-	40,483
1548	Adult Probation Services	351,483	469,788	317,489	353,000	549,576	334,497	411,853	240,133	399,894	506,374	133,653

Note:

- The six grant funds in Adult Probation have transfers in from the General Fund included in their revenues for FY03 and FY04 for the County Pay Plan.
- Fund 1549 Drug War grant funding ended in FY 1998, and the remaining fund balance plus accrued interest has been gradually expended except for \$5.



PUBLIC SAFETY AND JUDICIAL SERVICES

ADULT PROBATION

INCREMENTS

Request ID	Increment Name	FY04 Cost	% FTE	Is this request onetime, recur- ring, or to be absorbed?	Comments (where applicable):
Source Of Funds: <u>General Fund</u>					
9093	Rent and Utilities for Verde Street building	\$132,914		onetime	



PUBLIC SAFETY AND JUDICIAL SERVICES

ADULT PROBATION

FULL-TIME EQUIVALENTS

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid- Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Accounting Technician II	1.00	1.00	1.00		1.00		1.00
Administrative Specialist I	1.00	1.00	1.00		1.00		1.00
Administrative Specialist II	4.00	4.00	4.00		4.00		4.00
Administrative Specialist III	1.00	1.00	1.00		1.00		1.00
Administrative Sr Manager	1.00	1.00	1.00		1.00		1.00
Administrative Supervisor	1.00	1.00	1.00		1.00		1.00
Administrative Support I	1.00	1.00	1.00	-1.00	0.00		0.00
Administrative Support II	1.50	1.50	1.50	0.50	2.00		2.00
Chief Adult Probation Officer	1.00	1.00	1.00		1.00		1.00
Pretrial Services Supervisor	1.00	1.00	1.00		1.00		1.00
Pretrial Services Officer	4.50	4.50	4.50	-0.50	4.00		4.00
Probation Comm Svcs Coord	1.00	1.00	1.00		1.00		1.00
Probation Division Mgr	3.00	3.00	3.00		3.00		3.00
Probation Officer I	2.00	0.00	0.00	1.00	1.00		1.00
Probation Officer II	22.50	23.50	23.50	0.50	24.00		24.00
Probation Officer III	4.00	4.00	4.00		4.00		4.00
Probation Work Crew Supervisor	1.00	0.60	0.60	0.40	1.00		1.00
Surveillance Officer	8.00	7.00	7.00		7.00		7.00
Technical Specialist	1.00	1.00	1.00		1.00		1.00
Warrant Officer	0.00	1.00	1.00	-1.00	0.00		0.00
Department Total:	60.50	59.10	59.10	-0.10	59.00	0.00	59.00



PUBLIC SAFETY AND JUDICIAL SERVICES

CLERK OF THE SUPERIOR COURT

Description of General Departmental Services

The Clerk of the Superior Court's Office, which was established by the Arizona Constitution as one of several elected offices with specific and special duties, serves as the official record keeper and financial officer for the Superior Court. The functions of the Clerk of the Court are far-reaching, satisfying more than 500 State statutes and court rules. Among the roles that the Clerk of the Superior Court's office was created to perform are:

- Provide the public, court, media and the legal community access to all records of the Superior Court in Coconino County
- Attend each Superior Court session to record the actions of the court
- Be the first stop in initiating a Superior Court action in civil, criminal, juvenile, probate, adoption, or domestic relations matters
- Collect and disburse court-ordered fees, fines and victim restitution in an expedient manner
- Receive, distribute and preserve official court documents
- Store exhibits for all court cases
- Issue and record marriage licenses
- Process all records in juvenile dependency, delinquency, severance and adoption cases
- Process passport applications
- Act as Jury Commissioner to establish a pool of jurors for trial in Superior, Federal and Justice Court cases, and for grand jury for the Superior Court and State Court

This department has no separate divisions.

DEPARTMENTAL PROGRAMS

Descriptions:

Clerk's Forfeiture Fund: These are funds from forfeited criminal appearance bonds. Criminal Ruling 7.6 (d).

Clerk's Storage & Retrieval: This fund is based on collections from \$15 on each filing/response fee; to be used to enhance records storage and retrieval. ARS 12-284.01.

Court Enhancement Fund: Court enhancement fees are collected by the Clerk of Superior Court and are transmitted to the County Treasurer for deposit in the local Court Enhancement Fund to improve, maintain, and enhance the ability to collect and manage monies assessed or received by the courts; to improve court automation; to improve case processing; and to improve the administration of justice.

Fill the Gap – Clerk of the Court: These are funds from the Supreme Court awarded to counties for the planning and implementation of collaborative projects that are designed to improve the processing of criminal cases.

Judicial Court Enhancement Fund (JCEF) - Superior Court: These funds are from surcharge collected by Superior Court to improve court collections and automation.

Child Support Automation: Statutory fees collected according to ARS 12-284E; to be used to improve, maintain and enhance computer hardware, software and automation systems used to collect court-ordered child support.



PUBLIC SAFETY AND JUDICIAL SERVICES

CLERK OF THE SUPERIOR COURT

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
General Fund												
1001	General Fund	191,310	750,211	-	185,000	830,329	191,000	801,056	-	191,000	841,901	-
Grant Funds												
1552	JCEF Superior Court	-	25,847	40,000	22,000	26,389	22,000	19,137	42,863	22,000	26,389	38,474
1610	5% Local Fill The Gap	1,879	-	47,030	40,000	-	40,000	-	87,030	-	-	87,030 ¹
1724	Child Support Automation	775	-	18,163	-	17,388	327	-	18,490	-	17,388	1,102
Special Revenue Funds												
1722	Clerk's Forfeiture Fund	6,063	8,112	137,104	5,000	55,564	6,630	31,030	112,704	5,000	53,100	64,604
1723	Clerks Storage & Retrieval	24,323	36,501	18,066	23,000	21,907	23,334	6,042	35,358	23,000	28,538	29,820

Notes:

1. Fill-the-Gap funds are collected by all judicial service departments and used to fund Drug Court under the Superior Court.



PUBLIC SAFETY AND JUDICIAL SERVICES

CLERK OF THE SUPERIOR COURT

INCREMENTS

The department does not have increments.



PUBLIC SAFETY AND JUDICIAL SERVICES

CLERK OF THE SUPERIOR COURT

FULL-TIME EQUIVALENTS

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid- Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Accounting Technician II	1.00	1.00	1.00		1.00		1.00
Administrative Specialist I	7.00	7.00	7.00		7.00		7.00
Administrative Supervisor	2.00	2.00	2.00		2.00		2.00
Administrative Support II	1.00	1.00	1.00		1.00		1.00
Chief Deputy Clerk	1.00	1.00	1.00		1.00		1.00
Court Technician I	4.50	4.50	4.50		4.50		4.50
Court Technician II	3.00	3.00	3.00		3.00		3.00
Elected Official	1.00	1.00	1.00		1.00		1.00
Department Total:	20.50	20.50	20.50	0.00	20.50	0.00	20.50



PUBLIC SAFETY AND JUDICIAL SERVICES

CONSTABLE

Description of General Departmental Services

The Constable is an elected officer of the Justice Court and a peace officer. The Constable serves judicial process for the Justice Courts. Services include subpoenas, summons, writs of execution, writs of restitution, writs of garnishment, orders of protection, injunctions against harassment, court orders and the execution of arrest warrants. The Constable attends both civil and criminal Justice Court hearings when requested to do so, and also provides security for Justice Court.

This department has no separate divisions.

DEPARTMENTAL PROGRAMS

Descriptions:

This department does not have other programs.



PUBLIC SAFETY AND JUDICIAL SERVICES

CONSTABLE

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
<u>General Fund</u>												
1001	General Fund	21,919	46,857	-	21,000	58,796	23,000	58,514	-	23,000	61,923	-



PUBLIC SAFETY AND JUDICIAL SERVICES

CONSTABLE

INCREMENTS

The department does not have increments.



PUBLIC SAFETY AND JUDICIAL SERVICES

CONSTABLE

FULL-TIME EQUIVALENTS

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid- Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Elected Official	1.00	1.00	1.00		1.00		1.00
Department Total:	1.00	1.00	1.00	0.00	1.00	0.00	1.00

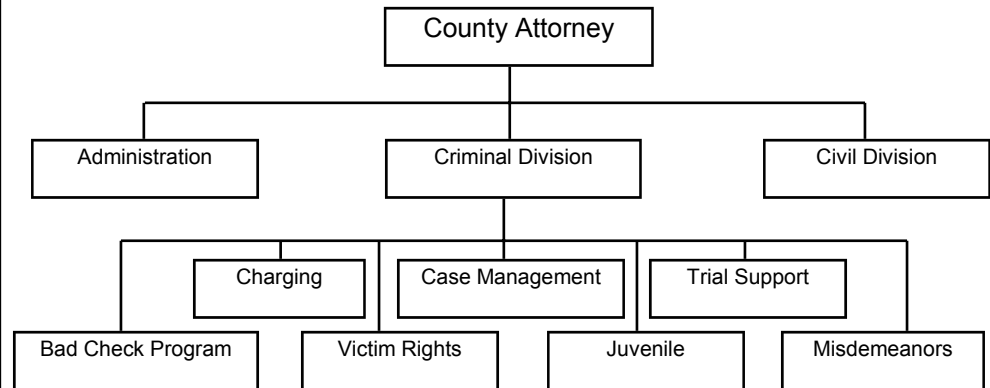


PUBLIC SAFETY AND JUDICIAL SERVICES

COUNTY ATTORNEY

Description of General Departmental Services

The County Attorney is the Chief Prosecutor for the County and represents the County in all legal matters. The office consists of three divisions: the Criminal Division, the Civil Division and Administration. The Criminal Division prosecutes all felonies and juvenile offenses occurring within the County and all misdemeanor cases occurring in the unincorporated areas of the County. The Civil Division is responsible for providing civil legal advice to all County departments, including the Board of Supervisors, the Planning and Zoning Commission, all elected and appointed officials, school districts, fire districts, improvement and other special districts. This division also prosecutes and defends all civil litigation involving the County and its officers. The Administrative Division oversees the administrative operations of the office.



PUBLIC SAFETY AND JUDICIAL SERVICES

COUNTY ATTORNEY

Descriptions:

Anti-Racketeering: Funds from forfeitures seized in drug and anti-racketeering cases. Revenues are distributed per the METRO Board of Directors to support local drug apprehension and prosecution efforts as well as community substance abuse education. Use of funds is restricted by statute.

Attorney Enhancement: State criminal justice enhancement fund distribution through the Attorney General's office. Revenues are used to enhance prosecution efforts. Use of funds is restricted by statute.

Bad Check Prosecution: State-statute determined bad check fees collected by County Attorney's Bad Check program in Flagstaff, Williams and Page. Revenues are used for the investigation and prosecution of bad check cases.

Children's Justice Grant: Intergovernmental agreement with Governor's Office of Community and Family Programs Division For Children to receive funds under Children's Justice Act Grant for the investigation and prosecution of child abuse cases.

Drug Prosecution: Edward Byrne Memorial State and Local Law Enforcement Assistance Formula grant administered through the Arizona Criminal Justice Commission to fund drug prosecution efforts.

Federal Anti-Racketeering: Funds from forfeitures seized in drug and anti-racketeering cases falling under the federal program. Revenues are distributed per the METRO Board of Directors to support local drug apprehension and prosecution efforts. Use of funds is restricted by statute.

National Criminal History Improvement Program: Federal funds through the Arizona Criminal Justice Commission to improve processing of criminal history records. The current grant is awarded to Coconino County to assist funding the Criminal Justice Integration pilot project.

DEPARTMENTAL PROGRAMS

State Aid to County Attorneys' Fund: State funds through the Arizona Criminal Justice Commission and surcharges on fines. Revenues are used to improve the processing of criminal cases.

Victim Compensation: State victim compensation grant administered through the Arizona Criminal Justice Commission to reimburse victims for costs incurred per State guidelines. The fund is administered through the Arizona Criminal Justice Commission and distributed by the Coconino County Victim Compensation Board and Victim/Witness Services of Coconino County.

Victim Restitution: Restitution paid by defendants to compensate victims for costs incurred per State guidelines. The fund is administered through the Arizona Criminal Justice Commission and distributed by the Coconino County Victim Compensation Board and Victim/Witness Services of Coconino County.

Victims of Crimes Act (VOCA): Federal Victims of Crimes Act grant to recompensate victims for costs incurred per State guidelines. The fund is administered through the Arizona Criminal Justice Commission and distributed by the Coconino County Victim Compensation Board and Victim/Witness Services of Coconino County. Use of funds is restricted by statute and grant requirements.

Victims Right Program: State funds through the Attorney General's office to provide mandated notification services to victims. Use of funds is restricted by statute and grant requirements.



PUBLIC SAFETY AND JUDICIAL SERVICES

COUNTY ATTORNEY

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
General Fund												
1001	General Fund	77,179	1,931,853	-	-	2,060,175	563	2,028,867	-	500	2,048,565	-
Grant Funds												
1753	Atty VRIA:Victim Rights	50,140	52,233	127	46,100	46,092	45,200	46,678	(1,351)	45,700	46,838	(2,489)
1757	Drug Prosecution	179,409	179,429	(23)	194,100	193,961	165,308	177,830	(23)	195,832	195,809	-
1762	CCRT:Coordinated Response	12,118	12,118	-	-	-	-	-	-	-	-	- 1
1765	Children's Justice Grant	11,105	11,105	-	10,000	10,000	-	-	-	-	-	- 1
1784	Natl Criminal Hist Improvement	86,097	86,038	(6)	110,425	110,425	86,942	86,921	15	23,483	23,484	14
1793	VOCA-Victims of Crimes	11,694	20,133	-	12,000	18,000	12,900	6,450	6,450	12,900	19,350	-
1794	Victim Compensation	58,936	58,936	-	58,000	58,000	57,797	57,797	-	58,000	58,000	-
Special Revenue Funds												
1752	Attorney Enhancement	127,474	168,152	28,092	125,000	148,700	124,237	117,167	35,162	124,500	138,410	21,252
1755	Anti-Racketeering	149,289	357,324	220,360	155,000	372,666	494,467	438,000	276,827	255,500	437,141	95,186
1760	Victim Restitution	3,762	5,491	7,714	5,000	15,000	16,891	12,714	11,891	8,000	20,000	(109) 2
1781	State Aid to County Attorney	72,379	39,955	84,119	105,192	168,000	82,463	127,963	38,619	67,500	105,022	1,097
1782	Federal Anti-Racketeering	487	-	211,428	500	111,940	500	11,428	200,500	500	201,000	-
1799	Bad Check Prosecution	83,166	80,382	153,425	72,000	124,966	74,450	84,825	143,050	71,000	113,333	100,717

Note:

1. Grant Funds 1762—Coordinated Response, and 1765—Children's Justice Court, were not renewed after FY02.
2. The deficit in fund 1760 Victim Restitution will be resolved in FY04.



PUBLIC SAFETY AND JUDICIAL SERVICES

COUNTY ATTORNEY

INCREMENTS

Request ID	Increment Name	FY04 Cost	% FTE	Is this request Onetime, recurring, or to be absorbed?	Comments (where applicable):
<u>Source Of Funds:</u> <u>General Fund</u>					
9112	Increase Records Clerk position by 10 hrs/wk	\$0	0.25	absorb	Recommendation is to absorb. Original request was for \$5,731.
9119	Personal Liability Insurance - Victims' Rights	\$1,720		recurring	



PUBLIC SAFETY AND JUDICIAL SERVICES

COUNTY ATTORNEY

FULL-TIME EQUIVALENTS

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid- Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Administrative Manager	1.00	1.00	1.00		1.00		1.00
Administrative Specialist I	1.00	1.00	1.00		1.00		1.00
Administrative Specialist II	8.00	11.25	11.25	-0.25	11.00		11.00
Administrative Specialist III	4.00	4.00	4.00		4.00		4.00
Administrative Sr Manager	1.00	1.00	1.00		1.00		1.00
Administrative Support II	2.00	2.13	2.13	-0.13	2.00	0.25	2.25
Administrative Support II - Ltd. Appt.	1.00	0.00	0.00		0.00		0.00
Chief Deputy County Attorney	1.00	1.00	1.00		1.00		1.00
Criminal Justice Proj. Manager	1.00	0.00	0.00		0.00		0.00
Deputy County Attorney I	2.00	2.00	2.00		2.00		2.00
Deputy County Attorney II	6.00	7.00	7.00	-1.00	6.00		6.00
Deputy County Attorney III	6.00	6.00	6.00	1.00	7.00		7.00
Deputy County Attorney IV	2.75	3.00	3.00		3.00		3.00
Elected Official	1.00	1.00	1.00		1.00		1.00
Investigator/Bad Check Program	1.00	1.00	1.00		1.00		1.00
Technical Specialist	1.00	1.00	1.00		1.00		1.00
Department Total	39.75	42.38	42.38	-0.38	42.00	0.25	42.25



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PUBLIC SAFETY AND JUDICIAL SERVICES

JUSTICE COURT-FLAGSTAFF

Description of General Departmental Services

The Flagstaff Justice Court is a limited jurisdiction court responsible for adjudicating traffic, misdemeanor and felony offenses; resolving civil disputes not exceeding \$10,000, small claims not exceeding \$2,500, and landlord/tenant matters; and preserving public safety through the issuance of Orders of Protection, Injunctions Against Harassment and Search Warrants. Department staff may be contacted in person or by telephone to obtain court forms and other information.

This department has no separate divisions.

DEPARTMENTAL PROGRAMS

Descriptions:

Enhancement Fee Fund: Fees adopted by the Board of Supervisors and added to civil filing and response fees, and criminal and traffic fines, which are collected by the Flagstaff Justice Court to fund future court innovation and/or improve the Court's mission to provide enhanced court services to the public.

Fill-the-Gap: Funds from the Supreme Court awarded to counties for the planning and implementation of collaborative projects that are designed to improve the processing of criminal cases.

Judicial Court Enhancement Fund (JCEF)-Flagstaff Justice Court: Surcharge collected by Flagstaff Justice Court to improve collections and increase automation.



PUBLIC SAFETY AND JUDICIAL SERVICES

JUSTICE COURT-FLAGSTAFF

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
General Fund												
1001	General Fund	736,073	819,394	-	678,810	852,576	696,878	865,376	-	687,542	729,007	-
Grant Funds												
1603	JCEF Flag JC	-	14,949	51,455	9,200	46,050	20,512	34,500	37,467	25,000	21,100	41,367
1610	5% Local Fill The Gap	5,854	-	74,660	65,000	-	63,500	-	138,160	65,000	-	203,160 ¹
1624	FLAG JP CPAF	41,833	41,811	20	29,577	29,272	29,252	29,272	-	-	-	-
Special Revenue Funds												
1625	Flag JC Enhancement Fund	-	-	-	-	-	5,975	5,200	775	10,242	5,200	5,817

Notes:

1. Fill-the-Gap funds are collected by all judicial service departments and used to fund Drug Court under the Superior Court.



PUBLIC SAFETY AND JUDICIAL SERVICES

JUSTICE COURT-FLAGSTAFF

INCREMENTS

Request ID	Increment Name	FY04 Cost	% FTE	Is this request Onetime, recurring, or to be absorbed?	Comments (where applicable):
<hr/>					
Source Of Funds: General Fund					
9127	Retention of 2.0 FTE CPAF-Funded Positions	\$59,332	2.00	recurring	
Source Of Funds: JCEF Flag JC					
9223	Video Arraignment connection and equipment.	\$12,500	0.00	onetime	



PUBLIC SAFETY AND JUDICIAL SERVICES

JUSTICE COURT-FLAGSTAFF

FULL-TIME EQUIVALENTS

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid- Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Accounting Technician II	1.00	1.00	1.00		1.00		1.00
Administrative Operations Manager	1.00	1.00	1.00		1.00		1.00
Administrative Specialist I	6.00	6.00	6.00	-0.50	5.50	1.00	6.50
Administrative Specialist III	1.00	1.00	1.00		1.00		1.00
Administrative Support II	5.50	5.50	5.50	-0.50	5.00	1.00	6.00
Deputy Court Administrator	1.00	1.00	1.00	-1.00	0.00		0.00
Elected Official	1.00	1.00	1.00		1.00		1.00
Judicial Assistant	2.00	2.00	2.00	-2.00	0.00		0.00
Justice of the Peace Pro Tem	1.25	1.25	1.25		1.25		1.25
Department Total:	19.75	19.75	19.75	-4.00	15.75	2.00	17.75



PUBLIC SAFETY AND JUDICIAL SERVICES

JUSTICE COURT-FREDONIA

Description of General Departmental Services

The Fredonia Justice Court is a limited jurisdiction court responsible for adjudicating traffic, misdemeanor and felony offenses; resolving civil disputes not exceeding \$10,000, small claims not exceeding \$2,500, and landlord/tenant matters; and preserving public safety through the issuance of Orders of Protection, Injunctions Against Harassment and Search Warrants. Because of its distance from Flagstaff, the Fredonia Justice Court Clerk serves as a deputy clerk in issuing marriage licenses. Clerical duties are handled with the public via telephone, mail and in person. Moneys are collected from fines imposed and reports are generated with the moneys being forwarded to the appropriate agency.

This department has no separate divisions.

DEPARTMENTAL PROGRAMS

Descriptions:

Enhancement Fee Fund: Fees adopted by the Board of Supervisors and added to civil filing and response fees, and criminal and traffic fines, which are collected by the Flagstaff Justice Court to fund future court innovation and/or improve the Court's mission to provide enhanced court services to the public.

Fill-the-Gap: Funds from the Supreme Court awarded to counties for the planning and implementation of collaborative projects that are designed to improve the processing of criminal cases.

Judicial Court Enhancement Fund (JCEF)-Fredonia Justice Court: Surcharges collected by Fredonia Justice Court to improve court collections and increase automation.



PUBLIC SAFETY AND JUDICIAL SERVICES

JUSTICE COURT-FREDONIA

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
General Fund												
1001	General Fund	95,003	109,178	-	118,026	115,528	116,864	112,306	-	117,211	112,942	-
Grant Funds												
1604	JCEF Fredonia JC	-	-	6,446	2,000	-	2,054	-	8,500	2,000	-	10,500
1610	5% Local Fill The Gap	551	-	8,818	7,500	-	7,500	-	16,318	7,500	-	23,818 ¹
Special Revenue Funds												
1626	Fredonia JC Enhancement Fund	-	-	-	-	-	1,352	-	1,352	2,400	-	3,752

Notes:

1. Fill-the-Gap funds are collected by all judicial service departments and used to fund Drug Court under the Superior Court.



PUBLIC SAFETY AND JUDICIAL SERVICES

JUSTICE COURT-FREDONIA

INCREMENTS

The department does not have increments.



PUBLIC SAFETY AND JUDICIAL SERVICES

JUSTICE COURT-FREDONIA

FULL-TIME EQUIVALENTS

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid- Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Accounting Technician II	1.00	1.00	1.00		1.00		1.00
Elected Official	1.00	1.00	1.00		1.00		1.00
Department Total:	2.00	2.00	2.00	0.00	2.00	0.00	2.00



PUBLIC SAFETY AND JUDICIAL SERVICES

JUSTICE COURT-PAGE

Description of General Departmental Services

The Page Justice Court is a limited jurisdiction court responsible for adjudicating traffic, misdemeanor and felony offenses; resolving civil disputes not exceeding \$10,000, small claims not exceeding \$2,500, and landlord/tenant matters; and preserving public safety through the issuance of Orders of Protection, Injunctions against Harassment and Search Warrants. Infractions and related complaints filed against juveniles are also processed for minor misdemeanor and/or civil traffic offenses. Because of its distance from Flagstaff, the Page Justice Court Clerk serves as a deputy clerk in issuing marriage licenses.

This department has no separate divisions.

DEPARTMENTAL PROGRAMS

Descriptions:

Enhancement Fee Fund: Fees adopted by the Board of Supervisors and added to civil filing and response fees, and criminal and traffic fines, which are collected by the Flagstaff Justice Court to fund future court innovation and/or improve the Court's mission to provide enhanced court services to the public.

Fill-the-Gap: Funds from the Supreme Court awarded to counties for the planning and implementation of collaborative projects that are designed to improve the processing of criminal cases.

Judicial Court Enhancement Fund (JCEF)-Page Justice Court: Sur-charges collected by Page Justice Court to improve court collections and increase automation.



PUBLIC SAFETY AND JUDICIAL SERVICES

JUSTICE COURT-PAGE

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
General Fund												
1001	General Fund	228,299	263,686	-	208,895	267,637	200,731	268,098	-	213,069	266,205	-
Grant Funds												
1605	JCEF Page JC	-	-	3,687	2,500	-	3,043	1,500	5,230	2,500	500	7,230
1610	5% Local Fill The Gap	3,155	-	19,400	14,500	-	16,500	-	35,900	15,000	-	50,900 ¹
Special Revenue Funds												
1627	Page JC Enhancement Fund	-	-	-	-	-	1,470	1,470	-	2,200	2,200	-

Notes:

1. Fill-the-Gap funds are collected by all judicial service departments and used to fund Drug Court under the Superior Court.



PUBLIC SAFETY AND JUDICIAL SERVICES

JUSTICE COURT-PAGE

INCREMENTS

The department does not have increments.



PUBLIC SAFETY AND JUDICIAL SERVICES

JUSTICE COURT-PAGE

FULL-TIME EQUIVALENTS

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid- Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Administrative Specialist I	2.00	2.00	2.00		2.00		2.00
Administrative Supervisor	1.00	1.00	1.00		1.00		1.00
Administrative Support II	1.00	1.00	1.00		1.00		1.00
Elected Official	1.00	1.00	1.00		1.00		1.00
Justice of the Peace Pro Tem	0.50	0.00	0.00		0.00		0.00
Department Total:	5.50	5.00	5.00	0.00	5.00	0.00	5.00



PUBLIC SAFETY AND JUDICIAL SERVICES

JUSTICE COURT-WILLIAMS

Description of General Departmental Services

The Williams Justice Court is a limited jurisdiction court responsible for adjudicating traffic, misdemeanor and felony offenses; resolving civil disputes not exceeding \$10,000, small claims not exceeding \$2,500, and landlord/tenant matters; and preserving public safety through the issuance of Orders of Protection, Injunctions against Harassment and Search Warrants. Infractions and related complaints filed against juveniles are also processed for minor misdemeanor and/or civil traffic offenses. Because of its distance from Flagstaff, the Williams Justice Court Clerk serves as a deputy clerk in issuing marriage licenses.

This department has no separate divisions.

DEPARTMENTAL PROGRAMS

Descriptions:

Enhancement Fee Fund: Fees adopted by the Board of Supervisors and added to civil filing and response fees, and criminal and traffic fines, which are collected by the Flagstaff Justice Court to fund future court innovation and/or improve the Court's mission to provide enhanced court services to the public.

Fill-the-Gap: Funds from the Supreme Court awarded to counties for the planning and implementation of collaborative projects that are designed to improve the processing of criminal cases.

Judicial Court Enhancement Fund (JCEF)-Williams Justice Court: Surcharges collected by Williams Justice Court to improve court collections and automation.



PUBLIC SAFETY AND JUDICIAL SERVICES

JUSTICE COURT-WILLIAMS

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
<u>General Fund</u>												
1001	General Fund	236,997	211,323	-	223,195	219,614	267,887	220,202	-	257,418	239,202	-
<u>Grant Funds</u>												
1606	JCEF Williams JC	-	-	4,970	2,000	-	4,400	-	9,370	4,250	-	13,620
1610	5% Local Fill The Gap	1,808	-	21,751	15,000	-	18,500	-	40,251	18,500	-	58,751 ¹
<u>Special Revenue Funds</u>												
1628	Williams JC Enhancement Fund	-	-	-	-	-	-	-	-	2,400	1,250	1,150

Notes:

1. Fill-the-Gap funds are collected by all judicial service departments and used to fund Drug Court under the Superior Court.



PUBLIC SAFETY AND JUDICIAL SERVICES

JUSTICE COURT-WILLIAMS

INCREMENTS

The department does not have increments.



PUBLIC SAFETY AND JUDICIAL SERVICES

JUSTICE COURT-WILLIAMS

FULL-TIME EQUIVALENTS

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid- Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Administrative Specialist I	1.00	1.00	1.00		1.00		1.00
Administrative Supervisor	1.00	1.00	1.00		1.00		1.00
Administrative Support II	1.00	1.00	1.00		1.00		1.00
Elected Official	1.00	1.00	1.00		1.00		1.00
Department Total:	4.00	4.00	4.00	0.00	4.00	0.00	4.00

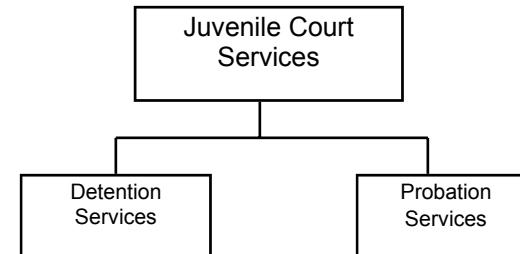


PUBLIC SAFETY AND JUDICIAL SERVICES

JUVENILE COURT SERVICES

Description of General Departmental Services

The Juvenile Division has jurisdiction over incorrigible and delinquent minors between the ages of eight (8) and eighteen (18). Juvenile delinquency is a quality-of-life issue affecting the total community. Therefore, Coconino County Juvenile Court, Probation and Detention Services seek the involvement and cooperation of many entities in fulfilling its responsibilities. Coconino County Juvenile Court is committed to the belief that each youth grows and learns in a nurturing environment. The "Balanced and Restorative Justice Model" is used in working with delinquent juveniles.



PUBLIC SAFETY AND JUDICIAL SERVICES

JUVENILE COURT SERVICES

Descriptions:

Community Advisory Board Grants: This is a Juvenile Crime Reduction Fund given to the Juvenile Citizen Advisory Board. In 1999, it was used for Grad Night. In FY 2000 it was used for the State-wide Citizen Advisory Board conference. In FY2001 and 2002, 2003 it was used for Search Institute surveys and implementation.

Court Appointed Special Advocates: This program recruits and trains volunteers throughout the County who are appointed by the Presiding Juvenile Court Judge to advocate personally for dependent children in foster care under the supervision of Department of Economic Security (DES) in the Superior Court. Each child has his or her own personal advocate who reviews all court documents in all DES casework plans and reports directly to the Judge on the child's behalf.

Diversion/Intake: This program is an agreement with the Arizona Supreme Court to provide programs for the purpose of reducing the number of juvenile offenders who participate in the formal judicial process.

Family Counseling: This program helps in providing counseling in areas that are felt to contribute to a juvenile's habitual offenses. It pays for counseling that addresses family issues.

Juvenile Account Incentive Block: Monies received from the Governor's office to provide services for drug programs and intensive outpatient therapy.

Juvenile Detention Enhancement: These funds are used to assist Coconino County in maintaining, expanding and operating its juvenile detention center.

Juvenile Diversion Consequences: These monies are utilized to provide services to minors who demonstrate a reasonable chance of reducing the number of repetitive juvenile offenses and to offset the cost of services for children referred to the juvenile court.

Juvenile Diversion Fees: Fees paid to this fund are from repetitive juvenile offenders from delinquency complaints.

DEPARTMENTAL PROGRAMS

Juvenile Diversion Intake: These monies are used for the purpose of reducing the number of repetitive juvenile offenders and to reduce the process for minors through non-formal court actions and through the use of consequences.

Juvenile Intensive Probation: This program is used to reduce the number of commitments to the Arizona Department of Juvenile Corrections or out-of-home placements for juveniles with a delinquent history. They are supervised by surveillance, treatment, work, education and home detention.

Juvenile Probation Services: This fee fund is used for the improvement of probation services to all juveniles. These fees must be used for probation services only; 70% of these monies are used for probation officers.

Juvenile Probation Standard Probation: This fund is an agreement with the Arizona Supreme Court to assist the County in maintaining a caseload ratio of 35:1 for field officers per ARS 8-803(c), 12-261 and Supreme Court Administrative Order #89-6. Standard Probation funds shall supplement County funds for probation services, not supplant them.

Juvenile Treatment Services: These monies are used to reduce the number of repetitive juvenile offenders through the various treatment services, evaluations and monitoring services offered.

Juvenile Victim's Rights Implementation: The Arizona State Legislature passed statutes to define the rights of victims to crimes under Article II, Section 2.1 of the Arizona Constitution. This fund provides services to those victims.

Model Court: This is a grant to promote Juvenile Court Judicial Consolidation. This allows dependency and delinquency juvenile matters to be consolidated and heard by the full-time judicial officer assigned to Juvenile Court.

United States Department of Agriculture Food Grant (USDA): This is a Federal reimbursable grant through the Arizona Department of Education to provide school lunch reimbursements and commodities; the program ensures that each minor is given a well-balanced meal that meets nutritional guidelines.



PUBLIC SAFETY AND JUDICIAL SERVICES

JUVENILE COURT SERVICES

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
General Fund												
1001	General Fund	2,850	1,400,016	-	-	1,649,156	3,245	1,563,400	-	3,245	1,845,077	-
Grant Funds												
1452	*Family Counseling (a)	17,512	17,673	10,213	19,840	24,800	25,207	24,800	10,620	24,960	35,370	210
1454	Healthy Community/Youth	60	-	1,416	6,000	7,416	6,001	7,417	-	6,000	6,000	-
1455	CASA-Special Advocate	95,048	52,787	3,915	73,295	74,683	92,902	57,772	39,045	65,691	65,256	39,480
1459	Juvenile Treatment Services	178,842	174,437	1,409	210,946	215,769	219,279	207,436	13,252	230,277	222,762	20,767
1460	Juvenile Parole	54,688	55,549	4,845	9,076	10,072	10,783	10,073	5,555	-	5,575	(20)
1462	Diversion-Consequences	61,148	59,401	2,553	91,401	93,277	95,429	89,242	8,740	100,085	103,434	5,391
1463	Juvenile Probation State Aid	163,206	162,055	6,282	166,475	171,240	171,210	177,420	72	189,523	188,473	1,122
1464	USDA Food Grant	23,807	21,270	10,057	32,850	32,850	22,665	22,380	10,342	36,464	46,000	806
1465	DOC Status Offender	39	-	929	-	-	27	-	956	-	956	-
1468	24 Diversion-Intake	529,710	526,740	8,101	547,382	563,208	563,036	552,029	19,108	614,170	611,462	21,816
1471	Juvenile Detention Enhancement	4	-	166	-	-	1	-	167	-	168	(1)
1474	Juvenile Victim's Rights Impl	24,723	23,293	2,177	22,300	24,392	23,074	25,251	-	26,763	26,622	141 ¹
1476	Juv-Judicial Consolidation Proj	20,215	14,313	-	-	-	446	-	446	-	-	446 ¹
1477	Juv Account Incent BG	41,500	41,500	-	9,792	9,792	9,812	9,812	-	-	-	- ¹
1481	Title V Local Delinq Prevention	41,989	41,985	-	78,943	78,943	79,529	78,943	586	-	-	586 ¹
1482	Juvenile Accountability	16,578	16,572	-	48,823	48,823	49,534	49,535	(1)	9,404	9,358	45
1483	JAIBG	-	-	-	-	-	7,743	7,743	-	46,186	45,998	188
1492	PIC Act	6,790	2,108	29,644	-	29,644	11,401	512	40,533	-	40,533	-
1496	Juvenile Intensive Probation	355,727	345,126	52,243	384,586	395,895	428,593	402,789	78,047	453,512	514,998	16,561
1557	Model Court-State Funds	-	-	(1,142)	15,255	15,255	15,254	15,252	(1,140)	15,255	14,115	-

Note:

1. Grant funding was discontinued for Funds 1471, 1476, 1477 and 1481.
2. Grant revenues in FY03 and FY04 include transfers in from the General Fund for the County Pay Plan.



PUBLIC SAFETY AND JUDICIAL SERVICES

JUVENILE COURT SERVICES

FINANCIAL SUMMARIES—CONTINUED

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
Special Revenue Funds												
1453	Juvenile Probation Service	58,248	55,972	170,872	25,000	154,516	48,267	40,770	178,369	34,519	182,568	30,320
1475	Juvenile Diversion Fees Fund	37,896	17,291	94,889	26,000	88,537	27,194	15,534	106,549	26,329	106,668	26,210



PUBLIC SAFETY AND JUDICIAL SERVICES

<i>JUVENILE COURT SERVICES</i>		<i>INCREMENTS</i>		
Request ID	Increment Name	FY04 Cost	% FTE	Is this request Onetime, recurring, or to be absorbed?
Comments (where applicable):				
Source Of Funds:		<u>General Fund</u>		
9024	Officer Safety	\$20,000		recurring
9103	Detention Overtime	\$27,816		recurring



PUBLIC SAFETY AND JUDICIAL SERVICES

JUVENILE COURT SERVICES

FULL-TIME EQUIVALENTS

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid-Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Accounting Technician II	1.00	1.00	1.00		1.00		1.00
Administrative Operations Manager	1.00	1.00	1.00		1.00		1.00
Administrative Specialist I	8.70	9.25	9.25	-1.25	8.00		8.00
Administrative Specialist II	1.00	1.00	1.00		1.00		1.00
Administrative Sr Manager	1.00	1.00	1.00		1.00		1.00
Bailiff/Security Officer	0.00	1.00	1.00		1.00		1.00
Commissioner/Judge	0.50	0.50	0.50		0.50		0.50
Community Svc Coord.	1.00	1.00	1.00		1.00		1.00
Court Technician I	1.00	1.00	1.00		1.00		1.00
CSW Supervisor	0.50	0.50	0.50	-0.50	0.00		0.00
Deputy Director	1.00	1.00	1.00		1.00		1.00
Director - Juvenile Court Services	1.00	1.00	1.00		1.00		1.00
Juvenile Detention Division Manager	1.00	1.00	1.00		1.00		1.00
Juvenile Prog. Coord. (Teen Court)	0.50	0.50	0.50	-0.50	0.00		0.00
Juvenile Program Coordinator	0.00	0.00	0.00	2.00	2.00		2.00
Probation Division Mgr	1.00	1.00	1.00		1.00		1.00
Probation Officer I	0.00	1.00	1.00		1.00		1.00
Proation Officer II	14.00	14.00	14.00	-1.00	13.00		13.00
Probation Officer III	5.00	5.00	5.00		5.00		5.00
Program Coord (CASA/Model Ct)	1.00	1.00	1.00	-1.00	0.00		0.00
Psychologist	1.00	0.00	0.00		0.00		0.00
Surveillance Officer	2.00	2.00	2.00		2.00		2.00
Technical Specialist	1.00	1.00	1.00		1.00		1.00
Youth Care Worker I	18.15	26.19	26.19	-1.19	25.00		25.00
Youth Care Worker I (Transport Offic	1.00	0.00	0.00		0.00		0.00
Youth Care Worker II	3.00	3.00	3.00	1.00	4.00		4.00
Youth Service Worker	1.00	1.00	1.00		1.00		1.00
Department Total:	67.35	75.94	75.94	-2.44	73.50	0.00	73.50



PUBLIC SAFETY AND JUDICIAL SERVICES

LEGAL DEFENDER

Description of General Departmental Services

In FY 99, the Coconino County Legal Defender's Office was created as a "second-tier" indigent defense service. The office handles and coordinates all Coconino County court cases found to qualify for court-appointed counsel and not assigned to the Office of the Public Defender. Ethical standards limit the representation of the Public Defender's Office, especially in cases where there is more than one person requiring court-appointed counsel. The primary goal of the Legal Defender's Office is to accept the "second tier" of representation, to contract with local attorneys for additional conflict representation, and to be available when other conflicts prevent the appointment of the Public Defender. The Public Defender and the Legal Defender can act as counsel only if specifically appointed by the Court.

This department has no separate divisions.

DEPARTMENTAL PROGRAMS

Descriptions:

Indigent Legal Defense: Client reimbursements and assessments received for Public Defender and Legal Defender attorney costs for individuals who have been found by the Judiciary to be indigent. These funds are used to offset the expense of paying attorneys who have accepted appointment from the Coconino County Superior Court Judiciary for representation of parents and children in Dependency cases.

Legal Defender – Fill the Gap: Funds from the Supreme Court awarded to counties for the planning and implementation of collaborative projects that are designed to improve the processing of criminal cases.

Legal Defender's Public Defender Training Fund: These funds are used to supplement continuing legal education and other training expenses. A portion may also be used for costs related to administration of these programs.



PUBLIC SAFETY AND JUDICIAL SERVICES

LEGAL DEFENDER

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
General Fund												
1001	General Fund	-	537,487	-	-	620,191	-	559,438	-	-	653,873	-
Special Revenue Funds												
1692	Legl Def Fees for Service	9,238	-	23,272	6,200	11,200	10,046	5,000	28,318	-	-	28,318
Grant Funds												
1691	Legal Def State Fill the Gap	-	7,887	1	4,000	-	5,150	-	5,151	-	-	5,151 ¹
1693	Legl Defender Training	2,266	-	5,630	1,600	-	2,515	1,320	6,825	-	-	6,825

Notes:

1. Fill-the-Gap funds are collected by all judicial service departments and used to fund Drug Court under the Superior Court.



PUBLIC SAFETY AND JUDICIAL SERVICES

LEGAL DEFENDER

INCREMENTS

The department does not have increments.



PUBLIC SAFETY AND JUDICIAL SERVICES

LEGAL DEFENDER

FULL-TIME EQUIVALENTS

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid- Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Administrative Specialist III	1.00	1.00	1.00		1.00		1.00
Administrative Support I	0.48	0.48	0.48		0.48		0.48
Deputy Public Defender III	2.00	2.00	2.00		2.00		2.00
Legal Defender	1.00	1.00	1.00		1.00		1.00
Department Total:	4.48	4.48	4.48	0.00	4.48	0.00	4.48



PUBLIC SAFETY AND JUDICIAL SERVICES

PUBLIC DEFENDER

Description of General Departmental Services

Following appointment by the courts of Coconino County, the Public Defender provides, pursuant to ethical and constitutional obligations, quality and cost-efficient legal representation to indigent persons who are: criminal defendants; minors accused of delinquency; the subjects of mental health commitment proceeding; parties to child dependency actions; or parties involved in termination of parental rights litigation.

This department has no separate divisions.

DEPARTMENTAL PROGRAMS

Descriptions:

Public Defender Training: Funding used for the training and education of the Public Defender's office.

Public Defender Indigent Costs from Fees: Client reimbursements and assessments received for Public Defender attorney costs, which are then used for indigent defense costs.



PUBLIC SAFETY AND JUDICIAL SERVICES

PUBLIC DEFENDER

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
<u>General Fund</u>												
1001	General Fund	15	1,429,927	0	0	1,623,159	0	1,549,552	0	50,000	1,668,315	0
<u>Grant Funds</u>												
1681	Public Defender Training	23,162	21,237	21,224	22,050	22,050	22,680	18,437	25,467	22,050	22,100	25,417 ¹
1682	Public Def State Fill the Gap	49,483	60,653	35,057	30,900	0	27,162	0	62,219	30,900	0	93,119
<u>Special Revenue Funds</u>												
1683	Public Def Fees Svc	79,745	64,009	92,946	66,600	107,600	71,857	75,000	89,803	66,600	107,600	48,803

Notes:

1. Fill-the-Gap funds are collected by all judicial service departments and used to fund Drug Court under the Superior Court.



PUBLIC SAFETY AND JUDICIAL SERVICES

PUBLIC DEFENDER

INCREMENTS

The department does not have increments.



PUBLIC SAFETY AND JUDICIAL SERVICES

PUBLIC DEFENDER

FULL-TIME EQUIVALENTS

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid- Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Administrative Specialist I	2.00	2.00	2.00		2.00		2.00
Administrative Specialist II	3.00	3.00	3.00		3.00		3.00
Administrative Sr Manager	1.00	1.00	1.00		1.00		1.00
Chief Deputy Public Defender	1.00	1.00	1.00		1.00		1.00
Chief Investigator	1.00	1.00	1.00		1.00		1.00
Deputy Public Defender I	1.00	0.00	0.00	1.00	1.00		1.00
Deputy Public Defender II	0.00	1.00	1.00		1.00		1.00
Deputy Public Defender III	9.00	9.00	9.00	-1.00	8.00		8.00
Deputy Public Defender IV	2.00	2.00	2.00		2.00		2.00
Public Defender	1.00	1.00	1.00		1.00		1.00
Department Total:	21.00	21.00	21.00	0.00	21.00	0.00	21.00

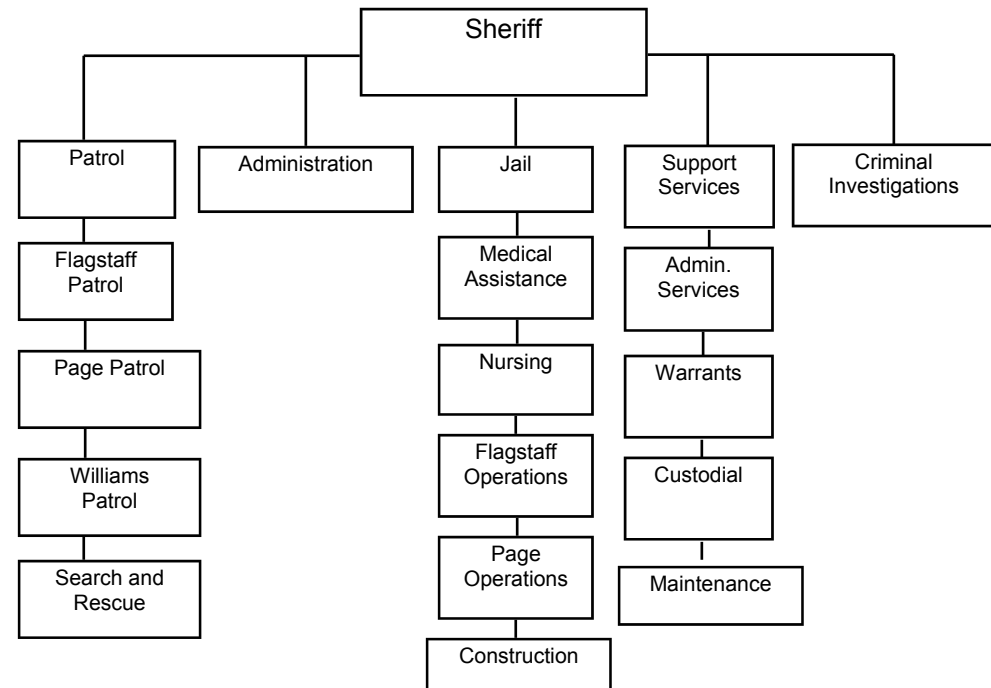


PUBLIC SAFETY AND JUDICIAL SERVICES

SHERIFF

Description of General Departmental Services

The Sheriff's Office provides law enforcement and patrol services to all unincorporated areas of the County, operates the County jail, conducts search and rescue operations, serves civil process and provides criminal investigative services. Substations are located in Page, Fredonia, Williams, Grand Canyon/Tusayan, Sedona, Tuba City, Blue Ridge and Forest Lakes Estates. The Sheriff's Office works with citizen volunteers in a community policing effort in areas such as Pinewood/Munds Park, Kachina Village, Mormon Lake, Doney Park, Doney Park East, Timberline-Fernwood, Parks and Kaibab Estates.



PUBLIC SAFETY AND JUDICIAL SERVICES

SHERIFF

Descriptions:

Boat Patrol: This program provides law enforcement and Search and Rescue services on Lake Powell and the Colorado River.

CCSD-Inmate Health Care Cost Reimbursement: This program provides reimbursement from the inmates for health care services provided at a rate of \$3.00 per visit.

Community Policing (COPS): The Community Policing program encourages partnerships between communities and law enforcement by assigning a specific deputy to interact with a specific community on a daily basis. This helps develop Neighborhood Watch programs, summer work programs for youth, and recreational programs, etc. for the community as well as taking a more focused approach to criminal activity and domestic violence.

Domestic Violence: The Sheriff's Office participates in a multi-jurisdictional task force that focuses on education, prevention and prosecution of Domestic Violence crimes.

Drug Detention: The Arizona Criminal Justice Commission provides funding for data collection and statistical information regarding detention of persons on drug-related charges.

Inmate Welfare: This is special revenue fund generated from sales of commissary items and commissions from collect phone calls placed by inmates. The proceeds are used for goods and services that have a direct benefit to the inmates.

Jail District: A special district authorized in 1997 to provide funds for the operation of the County Jail through a .3 cents sales tax.

DEPARTMENTAL PROGRAMS

Jail Enhancement: This is a special revenue fund generated from fees and fines administered by the Arizona Department of Corrections. The proceeds are used for training of Detention staff and the purchase of goods and services that will enhance the inmates stay.

Metro Unit: The Sheriff's Office participates in a multi-jurisdictional task force in Northern Arizona for the education, detection, enforcement and prevention of drug-related crimes.

Repair & Replacement (Jail District): A special fund established under the Jail District that sets aside monies for future repair and replacement of infrastructure in the County Jail.

Sheriff Donations: A special fund generated from donations from individuals and businesses to support the Sheriff's department's volunteer efforts in the communities and Search and Rescue.



PUBLIC SAFETY AND JUDICIAL SERVICES

SHERIFF

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
General Fund												
1001	General Fund	548,524	6,066,291	-	223,023	6,374,724	227,073	6,139,894	-	383,725	6,155,775	-
Capital Funds												
4028	Jail District Building Fund	6,105	291,008	(211,039)	-	426,320	544,165	333,126	-	-	-	- 2
4090	3rd Pod Construction from COP's	11,176	545,358	-	-	-	-	-	-	-	-	- 1
Grant Funds												
1252	Cannibus Eradication	-	-	-	-	-	-	-	-	7,000	7,000	-
1253	Patrol Boat Equip Replacement	-	-	-	75,000	75,000	-	-	-	-	-	-
1254	Metro Unit	52,874	48,654	126	49,759	49,775	48,754	48,218	410	60,151	60,813	(252) 4
1255	*Boat Patrol	109,640	109,641	-	116,962	116,963	116,648	116,608	(486)	116,561	117,885	(1,810) 4
1257	Drug Detention	37,064	37,493	(119)	37,064	37,064	37,064	36,945	-	37,064	44,358	(7,294) 3
1265	Domestic Violence	206	1,490	(397)	-	-	1,239	842	-	-	-	-
1267	*Community Policing	42,809	44,691	-	-	-	-	-	-	-	-	-
1269	Governor's Off. Highway Safety Grants	1,396	1,396	-	144,000	144,000	144,000	144,000	-	122,019	122,019	-
1275	BJA-LLEBG	38,724	46,056	(3,521)	24,202	24,202	30,412	26,891	-	20,000	20,000	-
1278	Records Improvement	47	-	13,381	-	-	79	-	13,460	-	-	13,460
1283	RATE Gang Task Force	33,636	28,017	(191)	53,900	53,900	23,497	23,306	-	-	-	-
1284	Protective Vests	10,865	7,104	3,762	3,000	3,000	(13)	-	3,749	-	-	3,749

- Note:**
1. Fund 4090 3rd Pod Construction for the new jail activity was completed in FY02.
 2. Fund 4028 Jail District Building Fund was closed out upon the completion of this capital project.
 3. Fund 1257 Drug Detention receives a 25% match from the Jail District.
 4. The three grant funds that reflect deficit ending fund balances in FY04 will be resolved in FY04 via transfers of cash from other funds and/or reduced expenditures.



PUBLIC SAFETY AND JUDICIAL SERVICES

SHERIFF

FINANCIAL SUMMARIES—CONTINUED

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
Special Revenue Funds												
1251	Outside Pay	81,051	81,209	2,950	36,102	36,235	21,177	21,177	2,950	24,092	27,042	-
1263	Sheriff Donations	8,387	4,871	5,930	700	700	4,060	4,800	5,190	2,550	7,740	-
1272	Jail Enhancement	259,166	115,697	383,451	188,000	562,571	219,048	145,622	456,877	220,000	638,065	38,812
1274	Inmate Welfare	287,086	323,067	211,439	207,000	318,487	263,883	329,850	145,472	265,000	406,381	4,091
4027	County Jail District (a)	11,046,294	11,038,084	9,781	9,794,803	9,744,803	10,380,083	10,064,165	325,699	10,752,578	10,752,578	325,699
4032	Jail District Repair & Repl	673,424	1,081,433	1,926,173	12,000	-	315	-	1,926,488	-	-	1,926,488

Note: Fund 4032 Jail District Repair and Replacement reflects ending fund balances in FY03 and FY04 that include accrued revenues. The actual cash available is a lesser amount.



PUBLIC SAFETY AND JUDICIAL SERVICES

SHERIFF

INCREMENTS

Request ID	Increment Name	FY04 Cost	% FTE	Is this request Onetime, recur- ring, or to be absorbed?	Comments (where applicable):
<hr/>					
<u>Source Of Funds:</u> <u>General Fund</u>					
9152	Support Services - Dispatch	\$65,701		recurring	
9154	Support Services - Records	\$13,269		recurring	
<u>Source Of Funds:</u> <u>County Jail District (a)</u>					
9150	Jail District - Records IGA	\$47,802		recurring	



PUBLIC SAFETY AND JUDICIAL SERVICES

SHERIFF

FULL-TIME EQUIVALENTS

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid- Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Accounting Technician II	1.00	1.00	1.00		1.00		1.00
Administrative Operations Manager	1.00	1.00	1.00		1.00		1.00
Administrative Specialist I	3.00	3.00	3.00		3.00		3.00
Administrative Specialist II	3.00	3.00	3.00		3.00		3.00
Administrative Specialist III	0.00	0.00	0.00	1.00	1.00		1.00
Administrative Support II	2.50	3.00	3.50	-2.00	1.50		1.50
Captain	1.00	1.00	1.00		1.00		1.00
Chief Deputy Sheriff	1.00	1.00	1.00		1.00		1.00
Comm/Info Systems Manager	1.00	1.00	1.00		1.00		1.00
Corporal	5.00	4.00	4.00		4.00		4.00
Custodian	3.50	3.50	3.50	0.50	4.00		4.00
Deputy Sheriff	38.00	38.00	38.00	-2.00	36.00		36.00
Detective	6.00	7.00	7.00		7.00		7.00
Evidence Technician	1.00	1.00	1.00		1.00		1.00
Extradition Warrant Clerk	0.00	4.00	4.00		4.00		4.00
Lead Custodian	1.00	1.00	1.00		1.00		1.00
Lieutenant	4.00	4.00	4.00		4.00		4.00
Senior Manager	1.00	1.00	1.00		1.00		1.00
Sergeant	9.00	9.00	9.00		9.00		9.00
Sheriff	1.00	1.00	1.00		1.00		1.00
Systems Specialist	1.00	1.00	1.00		1.00		1.00
Sheriff Total:	84.00	88.50	89.00	-2.50	86.50	0.00	86.50



PUBLIC SAFETY AND JUDICIAL SERVICES

SHERIFF—JAIL DISTRICT

FULL-TIME EQUIVALENTS

Position	FY01	FY02	FY03	FY03 Mid-	FY04	FY04	FY04
	Budget	Budget	Budget	Year Adjustment	Base	Approved New	Adopted
Administrative Operations Manager	2.00	2.00	2.00		2.00		2.00
Administrative Specialist I	1.00	1.00	1.00		1.00		1.00
Administrative Specialist II	0.00	0.00	0.00	1.00	1.00		1.00
Administrative Specialist III	1.00	1.00	1.00		1.00		1.00
Communicable Disease Investigator	0.00	0.00	0.00	0.25	0.25		0.25
Construction Project Manager	1.00	0.00	0.00		0.00		0.00
Cook	5.50	5.50	5.50		5.50		5.50
Correctional Nurse Practitioner	0.00	0.00	0.00	1.00	1.00		1.00
Correctional Nurse Supervisor	0.00	0.00	0.00	1.00	1.00		1.00
Correctional RN	0.00	0.00	0.00	6.00	6.00		6.00
Dental Assistant	0.00	0.13	0.13		0.13		0.13
Deputy Chief-Jail	1.00	1.00	1.00		1.00		1.00
Detention Facility Lieutenant	2.00	2.00	2.00		2.00		2.00
Detention Maintenance Supervisor	1.00	1.00	1.00		1.00		1.00
Detention Officer I	27.00	30.73	30.73	1.27	32.00		32.00
Detention Officer II	54.00	54.30	54.30	1.05	55.35		55.35
Detention Sergeant	15.00	15.00	15.00		15.00		15.00
Detention Support Specialist	32.00	32.84	32.84	0.31	33.15		33.15
Division Supervisor- Trades	0.00	1.00	1.00		1.00		1.00
Food Services Manager	1.00	1.00	1.00		1.00		1.00
Jail Education Instructor	1.00	0.00	0.00		0.00		0.00
Jail Treatment Coordinator	1.00	1.00	1.00	-1.00	0.00		0.00
Lic. Pract. Nurse/Comm. Hlth Ns.	9.00	7.51	7.51	-7.51	0.00		0.00
Network Systems Manager	1.00	1.00	1.00		1.00		1.00
Paralegal	1.00	0.00	0.00	1.00	1.00		1.00
Program Coordinator	2.00	1.00	1.00		1.00		1.00
Program Manager	0.00	1.00	1.00	-1.00	0.00		0.00
Public Health Dentist	0.00	0.04	0.04	0.16	0.20		0.20
Skilled Trades Worker	3.00	3.00	3.00		3.00		3.00
Jail District Total:	161.50	163.05	163.05	3.53	166.58	0.00	166.58



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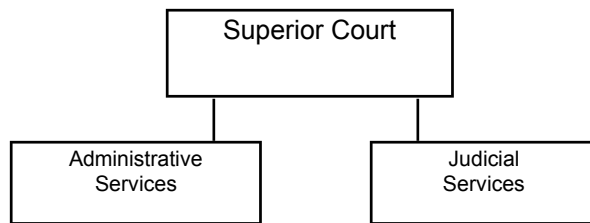


PUBLIC SAFETY AND JUDICIAL SERVICES

SUPERIOR COURT

Description of General Departmental Services

The Superior Court is a component of the State court system with divisions located in each county. The Coconino County Superior Court has five Court Divisions which fall under the Judicial Services branch and serve the judicial needs of the County. The Presiding Judge has administrative jurisdiction over all courts in the County.



DEPARTMENTAL PROGRAMS

Descriptions:

IV-D DES Grant: Funds used to employ a part-time judge pro-tempore to allow for more effective and timely case processing of IVD cases.

Alternate Dispute Resolution (ADR): Court Administration fees collected by Superior Court to offset a portion of the ADR program costs.

Case Processing Assistance Fund (CPAF): Supreme Court grant funds for the purpose of improving criminal case processing.

Conciliation Court: Fee collected by Superior Court to finance a marriage conciliation program.

Court Enhancement Fund: Court enhancement fees are collected by the Clerk of Superior Court and are transmitted to the County Treasurer for deposit in the local Court Enhancement Fund to improve, maintain, and enhance the ability to collect and manage monies assessed or received by the courts; to improve court automation; to improve case processing; and to improve the administration of justice.

Drug Enforcement: This is a grant for Juvenile Court Consolidation. This provides partial funding for a full-time pro-tem judge to hear juvenile and dependency cases.

Legal Services Center: Funds used for the Law library and Self-help Center. This is a research facility which is co-located with Legal Aid. The Self-help Center provides court forms for pro-per litigants.

Superior Court Fill the Gap: Funds from the Arizona State Supreme Court awarded to counties for the planning and implementation of collaborative projects that are designed to improve the processing of criminal cases. These funds assisted in the development and implementation a multi-jurisdictional drug court system in Coconino County and are being further used to assist in its functioning.



PUBLIC SAFETY AND JUDICIAL SERVICES

SUPERIOR COURT

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
General Fund												
1001	General Fund	1,423	1,572,003	-	-	1,837,792	-	1,871,312	-	-	2,118,053	-
Grant Funds												
1554	DUI/Drug Court Implementation	149,529	149,518	-	142,149	142,143	126,368	126,364	4	45,000	45,000	4
1556	Superior Crt State Fill the Gap	262,057	120,511	229,250	213,097	192,576	87,232	65,000	251,482	85,066	281,341	55,207 ¹
1558	IV-D Case Process Enhancement	36,449	26,281	-	29,133	29,139	24,149	24,180	(31)	29,133	29,097	5
1559	State Justice Grant	-	10	-	-	-	-	-	-	-	-	-
1585	Conciliation Court	54,838	46,697	49,166	46,268	46,000	38,374	47,012	40,528	46,268	46,000	40,796
1586	Drug Enforcement Administration	64,321	67,139	-	81,657	81,657	81,603	81,657	(54)	77,431	77,247	130
Special Revenue Funds												
1578	*ADR Grant - Court Admin	43,660	40,341	-	27,741	53,351	38,098	38,098	-	42,151	42,151	-
1579	Superior Court Local Court Enhancement Fund-	-	-	-	40,000	40,000	40,000	23,285	16,715	67,918	64,307	20,326
1589	*Law Library	222,575	219,316	-	134,743	208,611	206,865	206,865	-	158,738	158,738	-

Notes:

1. Fill-the-Gap funds are collected by all judicial service departments and used to fund Drug Court under the Superior Court.



PUBLIC SAFETY AND JUDICIAL SERVICES

SUPERIOR COURT

INCREMENTS

Request ID	Increment Name	FY04 Cost	% FTE	Is this request Onetime, recurring, or to be absorbed?	Comments (where applicable):
Source Of Funds: <u>General Fund</u>					
9099	Restoration to Competency - Superior Court	\$75,000		recurring	
9101	Add 1 F.T.E Bailiff	\$0	1.00	absorb	



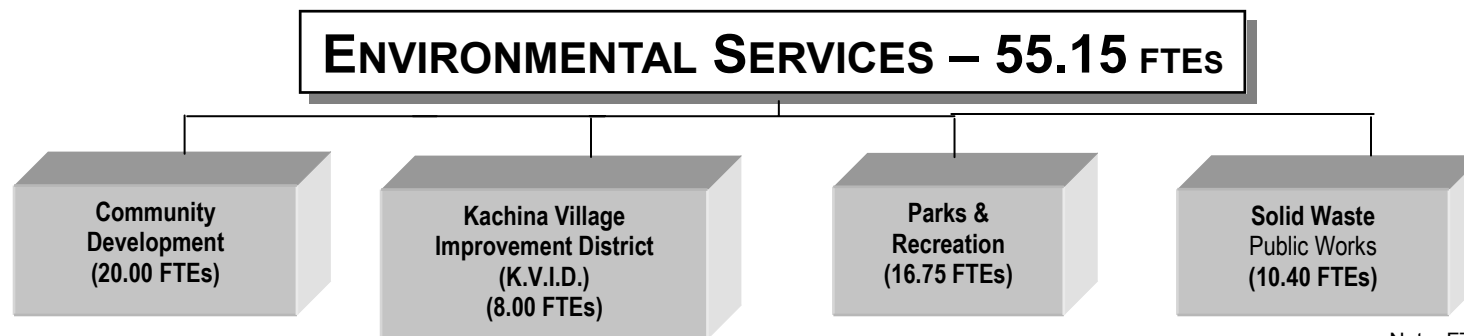
PUBLIC SAFETY AND JUDICIAL SERVICES

SUPERIOR COURT

FULL-TIME EQUIVALENTS

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid- Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Administrative Manager	1.00	1.00	1.00		1.00		1.00
Administrative Specialist III - Drug Court	1.00	1.00	1.00	-1.00	0.00		0.00
Alternate Dispute Resolution Coord	0.75	0.75	0.75	0.25	1.00		1.00
Bailiff/Security Officer	2.00	2.00	2.00		2.00	1.00	3.00
Casflow Manager	1.00	1.00	1.00		1.00		1.00
Commissioner/Judge	0.50	0.50	0.50	-0.50	0.00		0.00
Court Administrator	1.00	1.00	1.00		1.00		1.00
Deputy Court Administrator	0.00	0.00	0.00	1.00	1.00		1.00
Drug Court Coordinator	1.00	1.00	1.00		1.00		1.00
Elected Official	0.00	0.00	0.00	4.00	4.00		4.00
Judicial Assistant	4.00	4.00	5.00		5.00		5.00
Judicial Specialist	0.00	0.00	0.00	2.00	2.00		2.00
Law Library Assistant	0.75	1.00	1.00		1.00		1.00
Official Court Reporter	5.00	5.00	5.00		5.00		5.00
Security Chief/Bailiff	1.00	1.00	1.00		1.00		1.00
Senior Judicial Assistant	1.00	1.00	1.00	-1.00	0.00		0.00
Superior Court Judge	4.00	4.00	4.00	-4.00	0.00		0.00
Superior Ct Judge Pro Tem	1.60	1.60	1.60	-0.60	1.00		1.00
Surveillance Officer	0.00	1.00	1.00		1.00		1.00
Department Total:	25.60	26.85	27.85	0.15	28.00	1.00	29.00





Note: FTE - Full Time Equivalent

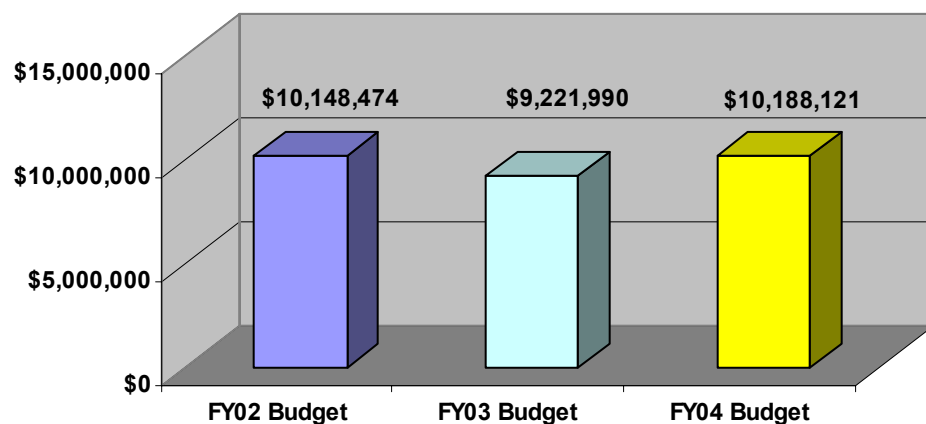
Description of Services

This service area includes the departments of Community Development, Kachina Village Improvement District (K.V.I.D.), Parks & Recreation, and the Public Works Solid Waste division. This area administers and enforces all County zoning and building codes and inspections; issues building permits; creates and maintains unique recreational opportunities including a variety of special events (the County Fair and racing events); provides potable drinking water and operates a wastewater treatment facility to residents in Kachina Village; and operates solid waste disposal facilities for residents at a variety of sites in the County.

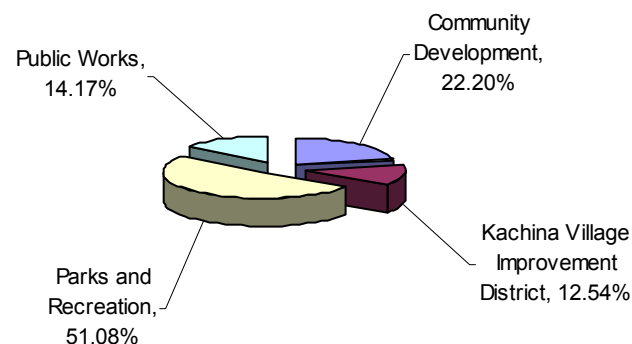
Budgeted Expenditure Trends

The bulk of the decrease in expenditures from FY02 to FY03 can be attributed to the completion of Phase I of the Parks capital plan. The Solid Waste budget also decreased due to cost saving measures implemented in FY02 and carried into FY04. Budgeted expenditures for this area increased from FY03 to FY04 due to the expansion of projects in the Flood Control District (housed in Community Development). The Parks and Recreation department is also launching its voter-approved Parks and Open Space tax capital improvement program, whose objective is the purchase of open space for preservation and the completion of other County park improvements.

Budgeted Expenditures by Service Area—Three-Year History



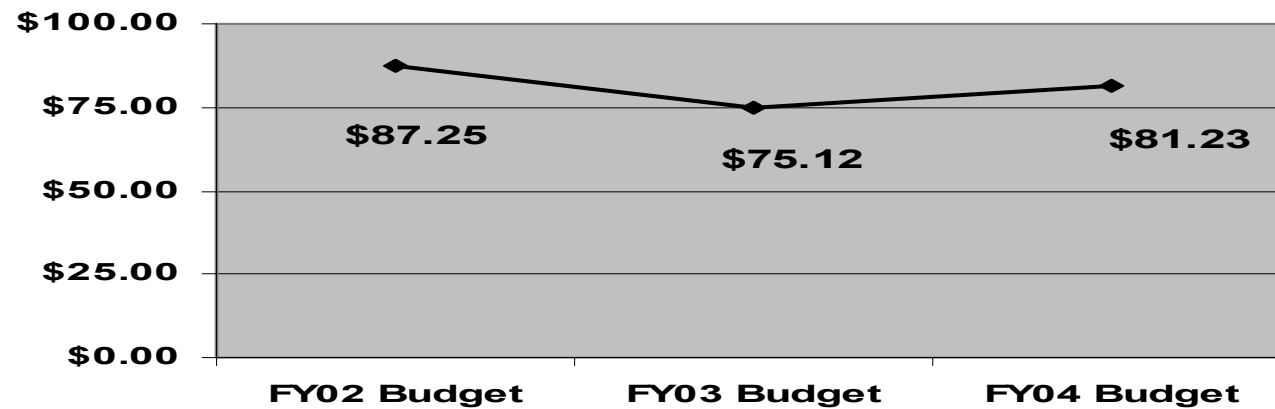
**FY04 Budgeted Expenditures
Department Budgets as % of Service Area Total**



ENVIRONMENTAL SERVICES

Per Capita Cost of Services

Costs per capita in this service area declined in FY03 as a result of the completion of Phase I of the Parks capital plan, improved cost efficiencies at the Solid Waste facilities and increased operational efficiencies in KVID. The increase from FY03 to FY04 can be largely attributed to expanded Flood Control projects and the implementation of the Parks and Open Space land acquisition and park improvement program.



Net Change by Department	FY02 Cost Per Capita	FY03 Cost Per Capita	Percent Change	FY04 Cost Per Capita	Percent Change
Community Development	\$13.02	\$13.20	1.42%	\$18.04	36.61%
Kachina Village Improvement District	\$12.80	\$11.15	-12.86%	\$10.19	-8.67%
Parks and Recreation	\$49.80	\$38.55	-22.60%	\$41.50	7.66%
Public Works	\$11.63	\$12.22	5.06%	\$11.51	-5.74%

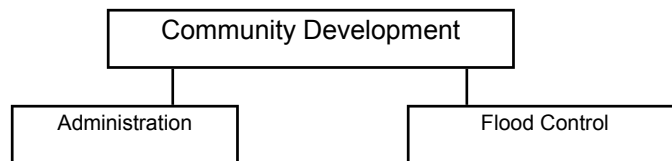


ENVIRONMENTAL SERVICES

COMMUNITY DEVELOPMENT

Description of General Departmental Services

Community Development consists of Planning and Zoning, the Building Division, the Flood Control District, Special Districts, and the administration of transportation planning. Planning and Zoning prepares comprehensive and special area plans, processes zoning cases and provides information to the public. The Building Division reviews plans, conducts inspections and interprets building code questions. The Flood Control District interprets flood ordinances, responds to inquiries about flood status, and ensures that the County retains its flood insurance rating.



DEPARTMENTAL PROGRAMS

Descriptions:

Flood Control District: Secondary property tax collected for funding flood control projects and floodplain management.



ENVIRONMENTAL SERVICES

COMMUNITY DEVELOPMENT

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
<u>General Fund</u>												
1001	General Fund	1,079,259	968,554	-	1,066,038	1,238,895	1,115,038	1,115,947	-	1,315,800	1,255,187	-
<u>Special Revenue Funds</u>												
4001	Flood Control District	395,107	189,160	935,174	382,045	382,045	371,586	215,363	1,091,397	409,651	967,046	534,002
New	Comprehensive Plan Project Grant	-	-	-	-	-	-	-	-	40,000	40,000	-

Note: Fund "NEW" will be assigned a permanent number once the grant money is received from Diablo Trust and the Arizona Community Foundation.



ENVIRONMENTAL SERVICES

COMMUNITY DEVELOPMENT

INCREMENTS

Request ID	Increment Name	FY04 Cost	% FTE	Is this request Onetime, recur- ring, or to be absorbed?	Comments (where applicable):
Source Of Funds: <u>New grant fund number</u>					
7614	Diablo Trust	\$10,000		onetime	
7615	Arizona Community Foundation	\$30,000		onetime	
Source Of Funds: <u>Flood Control District</u>					
9166	John Baker Drainage	\$30,000		onetime	



ENVIRONMENTAL SERVICES

COMMUNITY DEVELOPMENT

FULL-TIME EQUIVALENTS

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid- Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Administrative Specialist I	1.00	1.00	1.00		1.00		1.00
Administrative Supervisor	1.00	1.00	1.00		1.00		1.00
Administrative Support	0.00	0.00	0.50	-0.50	0.00	1.00	1.00
Building Inspector	5.00	5.00	5.00		5.00		5.00
Building Plans Examiner	2.00	2.00	2.00	-2.00	0.00		0.00
Chief Building Official	1.00	1.00	1.00		1.00		1.00
Code Enforcement Officer	1.00	1.00	1.00		1.00		1.00
Community Development Director	1.00	1.00	1.00		1.00		1.00
Hydrologist	0.00	0.00	0.00	1.00	1.00		1.00
Hydrologist Technician	0.00	1.00	1.00	-1.00	0.00		0.00
Planner	1.00	1.00	1.00		1.00		1.00
Plans Examiner	0.00	0.00	0.00	2.00	2.00		2.00
Plans Review Technician	1.00	1.00	1.00		1.00		1.00
Principal Planner	1.00	1.00	1.00		1.00		1.00
Project Coordinator/Comprehensive Plan	0.00	1.00	1.00	-1.00	0.00	1.00	1.00
Sr Planner	1.00	1.00	1.00		1.00		1.00
Zoning Inspector	1.00	1.00	1.00		1.00		1.00
Department Total:	17.00	19.00	19.50	-1.50	18.00	2.00	20.00

NOTE: The two newly approved positions were limited appointments authorized for continuation through FY04 via Title III funding.

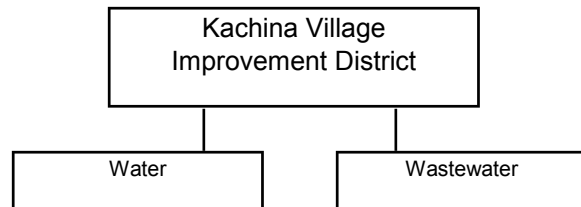


ENVIRONMENTAL SERVICES

PUBLIC WORKS—KACHINA VILLAGE IMPROVEMENT DISTRICT

Description of General Departmental Services

The Kachina Village Improvement District provides potable drinking water to 1,400 connections (totaling 3,800 customers) in Kachina Village and operates a 309,000 gallon-per-day wastewater treatment plant and wetlands disposal facility. Customer service includes monthly utility billing for all customers.



DEPARTMENTAL PROGRAMS

Descriptions:

Kachina Village Improvement District: This fund is used for all maintenance, operations and capital expenditures at KVID.

KVID/Forest Highlands Wetlands Joint Use Project: Under a 50-year lease agreement, Forest Highlands has financed wetlands modifications as follows: converted existing Pond 7 into a storage treatment pond and pumping facility. The pond will be used to store treated wastewater effluent from the Forest Highlands wastewater facility, and to treat wastewater purchased from Kachina Village. An additional evaporation pond may be constructed to maintain current storage capacity at the wetlands.



ENVIRONMENTAL SERVICES

PUBLIC WORKS—KACHINA VILLAGE IMPROVEMENT DISTRICT

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
<u>Special Revenue Funds</u>												
1843	Forest Highlands Wetlands Proj	35,698	292,124	82,326	15,000	120,000	(513)	39,500	42,313	-	40,000	2,313
4017	Kachina CID	59	-	1,300	-	-	(9)	-	1,291	-	-	1,291
4019	Kachina Village Improvement	930,718	829,062	479,825	920,450	1,249,226	907,459	990,596	396,688	920,450	1,237,439	79,699



ENVIRONMENTAL SERVICES

PUBLIC WORKS—KACHINA VILLAGE IMPROVEMENT DISTRICT

INCREMENTS

Request ID	Increment Name	FY04 Cost	% FTE	Is this request Onetime, recurring, or to be absorbed?	Comments (where applicable):
Source Of Funds:		<u>Kachina Village Improvement</u>			
9017	Install genset @ well/BS 1 & well 4	\$50,000		onetime	
9018	Replacement of 1991 Chevy Pickup Truck	\$32,000		onetime	
9019	Repair Reservoirs 1 & 2	\$5,000		onetime	
9020	Security/SCADA system	\$80,000		onetime	
9021	Infrastructure repair for TTCID project	\$20,000		onetime	
9022	ATV for security and customer service	\$8,000		onetime	
9023	Infrastructure repair for TTCID project	\$20,000		onetime	
9062	KVID Billing Computer	\$0		onetime	Absorb. Original increment request \$1,000
9201	Valve Exercising & Leak Detection	\$25,000		onetime	



ENVIRONMENTAL SERVICES

PUBLIC WORKS—KACHINA VILLAGE IMPROVEMENT DISTRICT

FULL-TIME EQUIVALENTS

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid-Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Accounting Technician I	1.00	1.00	1.00		1.00		1.00
Administrative Operations Manager	1.00	1.00	1.00		1.00		1.00
KVID Customer Service Specialist	1.00	1.00	1.00		1.00		1.00
Manager (Trades)	1.00	1.00	1.00		1.00		1.00
Sr Water/Wastewater Operator	2.00	2.00	2.00		2.00		2.00
Utility Technician I	2.00	2.00	2.00		2.00		2.00
Department Total:	8.00	8.00	8.00	0.00	8.00	0.00	8.00



ENVIRONMENTAL SERVICES

PARKS AND RECREATION

Description of General Departmental Services

Parks & Recreation is a full service parks and recreation agency which provides recreational & cultural park management, natural area management, trails and special events. The department performs countywide parks and recreation planning. The department manages five existing parks: Fort Tuthill County Park, Raymond County Park/Pumphouse Greenway, Cataract Lake County Park, Peaks View County Park and Sawmill County Park. A capital improvement program has been underway since FY00 and has resulted in substantial enhancements to the county park system.

Fort Tuthill, located near Flagstaff, is a regional recreational park housing indoor and outdoor exhibit areas, outdoor stages, an amphitheater, a motor sports area, trails, a campground, an archery range and equestrian facilities including a racetrack, arenas, and stables. Fort Tuthill hosts approximately 75 special events and 600,000 park visitors annually. These events include the annual Coconino County Fair and Coconino County Horse Races which are produced by the department.

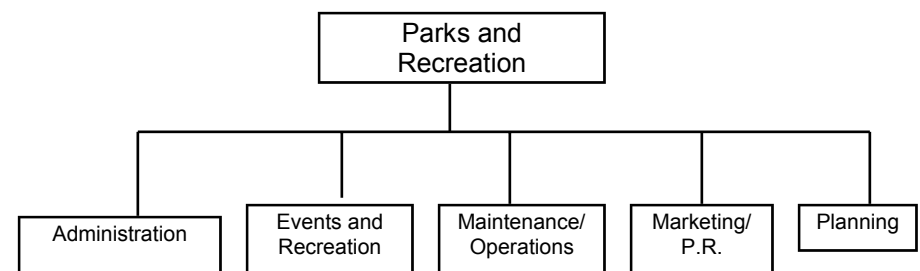
Raymond County Park/Pumphouse Greenway is a community park and natural area in Kachina Village. Raymond Park has active recreation areas including a basketball court, playground and picnic area. Pumphouse Greenway is an adjacent perennial stream and wetland with a community trail which overlooks a waterway that attracts ducks, hawks, songbirds and the occasional elk. Cataract Lake County Park, located near Williams, is a 15-acre campground bordering Cataract Lake. It features wooded, rustic camping and leisure fishing (during wet years).

Peaks View County Park, located in Doney Park, is a 27-acre neighborhood park featuring playgrounds, trails and a multipurpose ballfield. This ballfield shows off the latest in sportsfield technology with state-of-the-art artificial turf for year-round enjoyment.

Sawmill County Park is a two-acre multicultural art and nature park located within Flagstaff. It features five backyard wildlife habitat demonstration gardens, a sculpture walk, playground, art wall, a small performance amphitheater, and a Flagstaff Urban Trail System connection.

On November 5, 2002 Coconino County voters approved a capital projects sales tax which will fund the Coconino Parks & Open Space Program. This program, which will produce \$33 million, will result in the acquisition of seven natural areas, development of one new recreational park, the continued development of six recreational parks, two trail projects, and three joint ventures with the Navajo Nation over the next ten years.

Historically, the department has relied heavily on revenues produced by special events, especially the Coconino County Horse Races, to maintain base operations. Given the decline of the horse race industry, the department's most pressing challenge is to develop new operations and maintenance funding sources in the coming years.



ENVIRONMENTAL SERVICES

PARKS AND RECREATION

Descriptions:

Doney Park: This program corresponds to the development and completion of Parks View County Park.

Fair: These are monies collected during the County Fair and are used for the operations of the Fair Division of the Parks and Recreation Department.

Forest Highlands Unit #5 Trail:

Fort Tuthill-Flagstaff Urban Trails System (FUTS): This fund handles the Flagstaff Urban Trail System grant received through the Arizona State Parks Board Heritage Fund Program. This grant was used to extend the Flagstaff Urban Trail from the boundary on the north side of Fort Tuthill into the park, and to establish a small trailhead area.

Fort Tuthill Land Acquisition and Development

Heritage Fund Grants for Historical and Wildlife Preservation: These two grants from the Arizona State Parks Board Heritage Fund Program are to provide funding for historical and wildlife preservation at Fort Tuthill.

Livestock Auction Fund/Livestock Arena Fund

Parks and Open Space Debt Service: This program, approved by Coconino County voters in November 2002, is a sales-tax supported program created to protect natural areas and to develop and enhance the County parks. Capital expenditures are budgeted in Parks Capital Projects Fund and Operations and Maintenance are budgeted in a separate division in the General Fund.

DEPARTMENTAL PROGRAMS

Parks Capital Projects: These monies will be used for improvements to Fort Tuthill and its trail systems and raised through the issuance of certificates of participation.

Racing: These are funds collected during the County Races and are used for the operations of the Racing Division of the Parks and Recreation Department.

Raymond Park: Grants and donations are used for ongoing improvements made to Raymond Park at Kachina Village. Improvements have been made to the picnic tables, ball field, parking lot, handicap accessible trail, and fencing. This work is complete but there is a continuing need for further improvements.



ENVIRONMENTAL SERVICES

PARKS AND RECREATION

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
General Fund												
1001	General Fund	131,670	500,452	-	209,650	485,808	161,734	489,071	-	290,319	622,667	-
Capital Funds												
1739	Parks Capital Projects	334,330	1,722,219	7,686,482	-	3,038,252	546,899	1,077,804	2,575,521	11,179,375	3,386,758	10,368,138 ²
Grant Funds												
1727	Raymond Park	47,985	228,113	(646,026)	30,908	30,908	720,000	95,386	(21,412)	107,288	25,000	60,876
1730	Peaks View Park	45,469	12,320	(435,554)	-	125,000	225,000	200,000	(410,554)	741,170	312,996	17,620 ¹
1731	Ft. Tuthill-"FUTS"	283	-	6,651	-	-	(45)	-	6,606	-	-	6,606 ³
1732	Ft. Tuthill Land Acq & Devel	198,881	-	234,988	-	-	(1,599)	-	233,389	-	-	233,389 ³
1736	Livestock Arena Fund-Capital	5,842	-	136,845	-	-	(931)	-	135,914	-	-	135,914 ³
Special Revenue Funds												
1728	*Fair	367,928	360,812	-	405,515	431,630	389,157	389,157	-	447,285	447,285	-
1729	Racing	493,588	498,405	204,128	502,700	540,130	488,345	514,312	178,161	518,480	577,249	119,392
1733	Livestock Auction Fund	90,862	79,710	11,149	83,650	80,450	85,185	82,439	13,895	85,100	82,439	16,556
1737	Forest Highlands Unit #5 Trail	513	-	12,023	-	-	(81)	-	11,942	-	-	11,942 ⁴
1740	Parks and Open Space	-	-	-	-	-	761,669	-	761,669	2,318,094	219,819	2,859,944 ⁵

Note:

1. FY04 Revenues in Fund 1730 Peaks View Park include a transfer in of \$703,174 from Fund 1739 Parks Capital Projects.
2. FY04 Expenditures in Fund 1739 Parks Capital Projects include a transfer to Fund 1730 Peaks View Park for \$703,174 and to Fund 1635 Capital Debt Service for \$3,876,882.
3. The fund balances in Funds 1731, 1732 and 1736 will be expended for future projects.
4. The fund balance in Fund 1737 Forest Highlands Unit #5 Trail is dedicated funding for a future trail project in conjunction with Forest Highlands community.
5. Expenditures in Fund 1740 Parks and Open Space represent a transfer to the Parks General Fund to fund administrative costs for the Parks and Open Space Plan. The balance of the revenues will be used to pay debt service on the plan.



ENVIRONMENTAL SERVICES

PARKS AND RECREATION

INCREMENTS

Request ID	Increment Name	FY04 Cost	% FTE	Is this request Onetime, recurring, or to be absorbed?	Comments (where applicable):
Source Of Funds: <u>General Fund</u>					
7749	Parks Capital Imp-FTCP Maintenance Bldg	\$25,000		onetime	Original request \$75,000. To be paid to Public Works at \$25,000 unless leftover funding available from FY03 approved increment.
9137	FTCP Gatehouse and Gatehouse	\$25,000		onetime	Original request \$25,000 from General Fund. Recommend budgeting offsetting revenue over FY04 and FY05 as with project 9139 and include in Capital Plan. Schedule construction for Spring, 2004 and research cost of temporary modular facility.
9209	CPOS OPERATION & MAINTENANCE-Services & Supplies	\$69,791		onetime	
9211	CPOS OPERATIONS & MAINTENANCE-Administrative Specialist III	\$39,350	1.00	recurring	
9213	CPOS OPERATIONS & MAINTENANCE-Trades Worker	\$38,422	1.00	recurring	
9218	CPOS PROJECT OPERATIONS & MAINTENANCE-Marketing Coordinator	\$19,419	0.33	recurring	Continuance of 2-year ltd. Appointment; this portion will be reimbursed from Open Space operations; remaining .67 funded out of Fair and Racing.
Source Of Funds: <u>*Fair</u>					
9146	Tables & Chairs	\$11,700		onetime	Original request \$11,700. Recommend funding and budgeting offsetting revenues in FY04 and FY05 and moving to capital funds.
Source Of Funds: <u>Racing</u>					
9143	Portable Shower	\$24,000		onetime	Original request \$24,000. Recommend budgeting in capital plan.



ENVIRONMENTAL SERVICES

PARKS AND RECREATION

INCREMENTS CONT'D

Request ID	Increment Name	FY04 Cost	% FTE	Is this request Onetime, recurring, or to be absorbed?	Comments (where applicable):
Source Of Funds: <u>Parks Capital Projects</u>					
9208	CPOS AMPHITHEATER CONSTRUCTION	\$887,238		onetime	
9215	CPOS PROJECT ADMINISTRATION - Construction Manager	\$75,327	1.00	recurring	
9217	CPOS PROJECT ADMINISTRATION - Services & Supplies	\$49,750		recurring	
9220	CPOS PROJECT ADMINISTRATION-Administrative Support II	\$32,019	1.00	recurring	
9221	CPOS PROJECT ADMINISTRATION-Trails Planner	\$43,279	1.00	recurring	
9222	CPOS SAWMILL COUNTY PARK CONSTRUCTION	\$92,851		onetime	



ENVIRONMENTAL SERVICES

PARKS AND RECREATION

FULL-TIME EQUIVALENTS

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid-Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Accounting Tech II	0.00	0.00	0.00		0.00		0.00
Administrative Manager	0.00	0.00	0.00	1.00	1.00		1.00
Administrative Specialist II	1.00	1.00	1.00		1.00		1.00
Administrative Specialist III	0.00	0.00	0.00		0.00	1.00	1.00
Administrative Support I	0.00	0.50	0.50	0.25	0.75		0.75
Administrative Support II	0.00	1.00	1.00	-1.00	0.00	1.00	1.00
Business Manager	1.00	1.00	1.00		1.00		1.00
Construction Manager	0.00	0.00	0.00		0.00		0.00
Construction Mgmt Assistant	0.00	1.00	1.00	-1.00	0.00		0.00
Construction Program Manager	1.00	1.00	1.00	-1.00	0.00	1.00	1.00
Facilities Helper	0.00	0.00	0.00		0.00		0.00
Grants & Construction Mgmt Asst	1.00	1.00	1.00	-1.00	0.00		0.00
Maintenance Manager	1.00	1.00	1.00		1.00		1.00
Marketing Coordinator	0.00	0.00	0.00		0.00	1.00	1.00
Operations Manager	1.00	1.00	1.00		1.00		1.00
Park Planning Project Coordinator	0.00	0.00	0.00	1.00	1.00		1.00
Parks and Recreation Director	1.00	1.00	1.00		1.00		1.00
Prog Coordinator**(Spec. Events)	0.00	1.00	1.00	-1.00	0.00		0.00
Trades Worker	3.00	3.00	3.00		3.00	1.00	4.00
Trails Planner	1.00	1.00	1.00	-1.00	0.00	1.00	1.00
Department Total:	11.00	14.50	14.50	-3.75	10.75	6.00	16.75



ENVIRONMENTAL SERVICES

PUBLIC WORKS—SOLID WASTE

Description of General Departmental Services

The Solid Waste Department is responsible for providing solid waste and waste tire collection sites throughout the County and providing easy and timely access to these facilities.

This department does not have
separate divisions.

DEPARTMENTAL PROGRAMS

Descriptions:

Solid Waste: The Solid Waste Fund is responsible for funding solid waste disposal and tire collection sites throughout the County and providing easy and timely access to these facilities. Funds for these services are provided through the County's General Fund, fees for service and the Navajo Nation.



ENVIRONMENTAL SERVICES

PUBLIC WORKS—SOLID WASTE

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
<u>Special Revenue Funds</u>												
1849	*Solid Waste	1,266,676	1,390,641	31,696	843,708	1,499,646	1,406,077	1,429,323	8,450	1,495,985	1,504,435	-

Fund balance represents the Navajo Nation contribution and will be used to off-set expenses in FY03



ENVIRONMENTAL SERVICES

PUBLIC WORKS—SOLID WASTE

INCREMENTS

Request ID	Increment Name	FY04 Cost	% FTE	Is this request Onetime, recur- ring, or to be absorbed?	Comments (where applicable):
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Source Of Funds:

*Solid Waste

9051 Waste Tire Disposal Increase

\$70,000

recurring

Recommend this request; but to negotiate the contract to consider the distance in hauling for rural counties.



ENVIRONMENTAL SERVICES

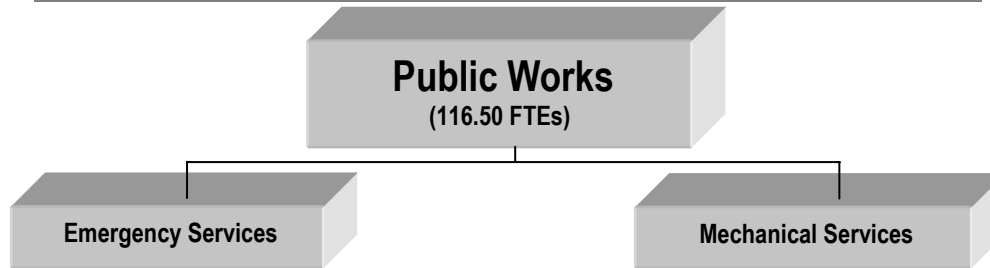
PUBLIC WORKS—SOLID WASTE

FULL-TIME EQUIVALENTS

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid-Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Senior Operator	3.00	3.00	3.00		3.00		3.00
Supervisor (Trades)	1.00	1.00	1.00		1.00		1.00
Transfer Station Operator	8.60	8.71	8.71	-2.31	6.40		6.40
Department Total:	12.60	12.71	12.71	-2.31	10.40	0.00	10.40



TRANSPORTATION SERVICES – 116.50 FTEs



Note: FTE - Full Time Equivalent

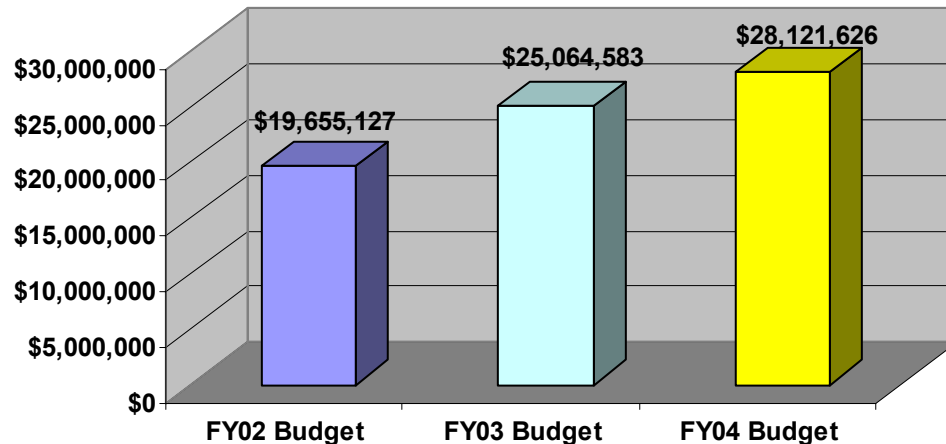
Description of Services

This service area includes the Emergency Services, Highway and Mechanical Services programs of the Public Works department. This service area is responsible for maintaining 1,090 miles of county roadways, which includes 308 miles of paved roads, 558 miles of unpaved roads, 1 mile of concrete road and 223 miles of reservation roads. Public Works provides engineering services, signing and striping of roads, and the coordination of Emergency Services. Mechanical Services responsibilities include acquisition, maintenance and disposal of the County's fleet of cars, trucks and road maintenance equipment. Because Mechanical Services is an internal service fund whose expenditure line items are included in departmental budgets, it is not included in the following analyses.

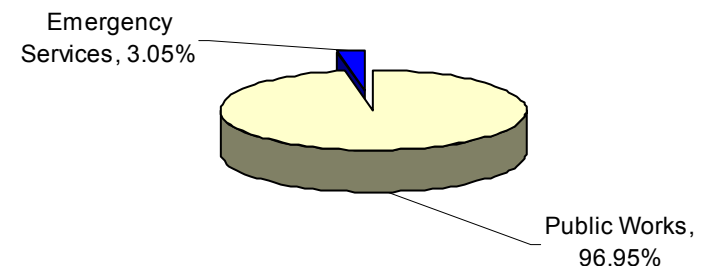
Budgeted Expenditure Trends

Budgeted Expenditures within this service area have steadily increased over the past three years as indicated on the graph below. Growth is due to increasing appropriations for maintaining safe roadways and minimizing traffic congestion in the unincorporated areas of the County. The largest of these projects are overlay plans for portions of Lake Mary and Leupp Roads. The Public Works department has budgeted other large projects that will include resurfacing, road striping and intersection realignments.

Budgeted Expenditures by Service Area—Three-Year History



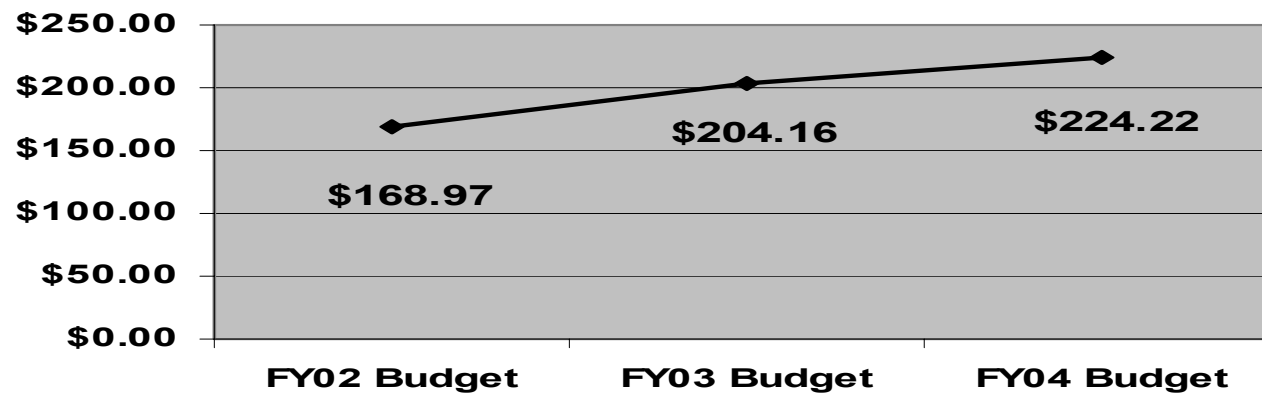
FY04 Budgeted Expenditures
Department Budgets as % of Service Area Total



TRANSPORTATION SERVICES

Per Capita Costs of Services

The costs per capita have steadily increased as the County has continued to appropriate increasing resources for the maintenance of safe roadways and the minimization of traffic congestion for the citizens and visitors to Coconino County between FY02 through FY04. The Emergency Services division has also taken on an increasing importance since September 11, 2001. This division has received increasing Federal funding toward development of enhanced emergency response systems.



Net Change by Department	FY02 Cost Per Capita	FY03 Cost Per Capita	Percent Change	FY04 Cost Per Capita	Percent Change
Public Works	\$167.94	\$195.07	16.15%	\$217.38	11.44%
Emergency Services	\$1.03	\$9.09	779.79%	\$6.84	-24.77%

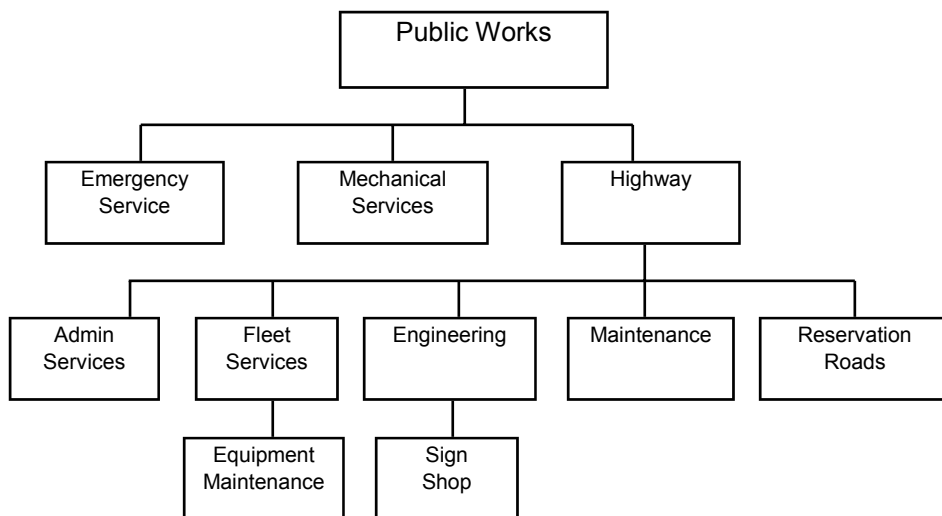


TRANSPORTATION SERVICES

PUBLIC WORKS— HIGHWAY

Description of General Departmental Services

Public Works is responsible for the maintenance of 1090 miles of County roadways, including 308 miles of paved roads, 558 miles of gravel roads, 1 mile of concrete road, and 223 miles of reservation roads. The department also provides engineering services, fleet management, coordination of Emergency Services, management of the Solid Waste division, signing and striping of County roadways, issuance of grading, excavation and right-of-way encroachment permits, and the operation of the Kachina Village Water/Wastewater system (see Kachina Village Improvement District).



DEPARTMENTAL PROGRAMS

Descriptions:

Emergency Response Fund: This program is used to provide staffing to Local Emergency Planning Committees, purchase equipment for local fire departments, fire districts and public safety agencies for the development of hazardous materials emergency response teams and to implement Arizona's Emergency Planning and Community Right-To-Know Program.

Emergency Services: State and Local Grants used for emergency planning.

HMEPPG (Hazardous Materials Emergency Preparedness Planning Grant): This grant provides for the development, improvement and implementation of Hazardous materials emergency response plans.

Highway User Revenue Fund (HURF): These monies fund Public Works projects and are collected from the state gasoline tax. They are used to construct and maintain a safe, effective and efficient road system.

Highway-Mechanical Services: Mechanical Services is an internal service fund and is responsible for the acquisition, maintenance and disposal of the County's fleet of light vehicles and equipment. Parts & Supply maintains the inventory of supplies and repair parts used by Fleet Services and Highway Maintenance divisions.

National Forest Fees: Federal revenues allocated for National Forest road projects.



TRANSPORTATION SERVICES

PUBLIC WORKS— HIGHWAY

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
Grant Funds												
1100	Emergency Services	9,595	3,661	7,163	5,400	6,300	5,538	6,340	6,361	5,550	6,300	5,611
1102	*State & Local Emergency Assistance	89,432	101,073	-	53,675	109,486	109,479	109,479	-	102,779	102,779	-
1850	Emergency Response Enhancement Grant	-	-	-	1,000,000	1,000,000	294,800	294,800	-	748,442	748,452	(10)
Special Revenue Funds												
1050	National Forest Fees	1,819,287	1,785,127	10,158,447	600,000	-	1,743,639	-	11,902,086	1,400,000	5,518,000	7,784,086
1841	Roads	14,493,119	10,241,397	14,327,226	12,999,325	23,788,797	12,382,970	14,278,189	12,432,007	16,842,761	27,062,165	2,212,603
1842	Pinewood Improvements	9,861	51,764	207,327	5,000	160,000	3,621	20,000	190,948	-	150,000	40,948
1847	Mechanical Services	2,724,304	2,487,967	3,341,152	2,740,000	3,164,213	2,815,815	2,777,852	3,379,115	2,795,000	3,359,950	2,814,165

Note:

1. Fund 1050 National Forest Fees expenditures in FY04 constitute a transfer to Fund 1841 Roads.
2. Fund 1841 Roads revenue in FY04 includes the \$5,518,000 transfer in from Fund 1050.



TRANSPORTATION SERVICES

PUBLIC WORKS

INCREMENTS

Request ID	Increment Name	FY04 Cost	% FTE	Is this request Onetime, recurring, or to be absorbed?	Comments (where applicable):
<u>Source Of Funds:</u> <u>Road</u>					
7005	Double A Extension Road	\$250,000		onetime	
7677	Right-of-Way Acquisitions	\$300,000		onetime	
9026	Maintenance of highway facilities	\$22,000		onetime	Original request was \$42,000. All maintenance is approved except painting the Williams building due to the State budget cuts.
9027	Workspace Improvement	\$2,000		onetime	
9028	Copier Replacement	\$20,000		onetime	
9029	Phase II - V : 2 Way Radio Replacement Plan	\$70,000		onetime	
9030	Tool Allowance Increase	\$3,500		recurring	Recommend \$900 for mechanics and \$400 for service workers. Original request was \$5,500.
9031	Construction Equipment Replacement	\$1,391,162		onetime	
9032	Replace shop equipment	\$15,000		onetime	
9033	Remove underground vehicle lifts	\$16,000		onetime	
9034	Install above ground vehicle lift in Flag Equip Sh	\$42,000		onetime	
9035	Relocate Equipment Storage Building	\$200,000		onetime	



TRANSPORTATION SERVICES

PUBLIC WORKS

INCREMENTS

Request ID	Increment Name	FY04 Cost	% FTE	Is this request Onetime, recurring, or to be absorbed?	Comments (where applicable):
9036	Williams/Parks area Water Study	\$20,000		onetime	
9037	Phase II of Sheephill Fence	\$30,000		onetime	
9045	New FTE - Engineering Design Coordinator	\$52,278	1.00	recurring	
9046	NEW FTE - Division Supervisor/Trades	\$60,269	1.00	recurring	
9047	Road resurfacing	\$195,000		onetime	
9050	Increase FTE Positions (3) Operators	\$132,484	3.00	recurring	
9052	Acquire Contract Construction Inspectors	\$50,000		recurring	
9053	Purchase Robotic Total Station	\$22,500		onetime	
9054	Townsend-Winona Turn Lane & Rio Rancho	\$125,000		onetime	
9055	Cosnino Grade Change, North of RR	\$350,000		onetime	
9056	Lake Mary Rd. (FH3) Overlay 329.5-338.5	\$2,350,000		onetime	
9057	Leupp Rd. Overlay east 6 miles	\$1,500,000		onetime	
9058	Silver Saddle Path, SR 89 to Koch Field	\$80,000		onetime	



TRANSPORTATION SERVICES

PUBLIC WORKS

INCREMENTS

Request ID	Increment Name	FY04 Cost	% FTE	Is this request Onetime, recurring, or to be absorbed?	Comments (where applicable):
9059	Railroad Signals north of Williams	\$25,000		onetime	
9060	Townsend-Winona Overlay west 4.1 miles	\$1,100,000		onetime	
9061	Pinewood Drainage Projects	\$1,000,000		onetime	
9067	New FTE - Admin Specialist II	\$19,878	0.50	recurring	Recommend part-time position and re-evaluate department/function needs during FY05. Original request was \$41,552.
9068	Department Project Application Tool	\$7,900		onetime	
9072	Collection of GPS coordinates for Sign Inventory	\$7,000		onetime	
9073	WEB-X Training Equipment	\$4,200		onetime	
9074	Replacement of Network Switches	\$0		absorb	Recommend Public Works absorb this increment. Original request was \$5,000.
9075	Network Analyst Computer Training	\$3,000		recurring	Recommend \$3,000. Original request was \$8,000
9168	Stardust Road	\$50,000		onetime	
9170	Improvement Districts - Public Works	\$850,000		onetime	
9999	Permit Tracking Application	\$150,000	0.00	recurring	



TRANSPORTATION SERVICES

PUBLIC WORKS

INCREMENTS

Request ID	Increment Name	FY04 Cost	% FTE	Is this request Onetime, recurring, or to be absorbed?	Comments (where applicable):
Source Of Funds: <u>Mechanical Services</u>					
9038	Tool allowance increase	\$1,800		recurring	CM recommends \$900. Original request was \$3,200
9040	Remove (2) underground vehicle lifts	\$8,000		onetime	
9041	Replace (14) Light trucks	\$473,793		onetime	
9042	Replace (7) Passenger cars	\$158,042		onetime	
9043	Replace MV Other	\$19,000		onetime	
9044	Install (2) above ground vehicle lifts	\$27,000		onetime	

Source Of Funds: Emergency Response Enhancement Grant

9200	Administrative Specialist III	\$48,442	1.00	recurring	
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TRANSPORTATION SERVICES

PUBLIC WORKS

FULL-TIME EQUIVALENTS

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid- Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Accounting Technician II	2.00	2.00	2.00		2.00		2.00
Administrative Manager	0.00	1.00	1.00		1.00		1.00
Administrative Specialist I	2.00	1.00	1.00		1.00		1.00
Administrative Specialist II	0.00	0.00	0.00		0.00	0.50	0.50
Administrative Specialist III	1.00	2.00	2.00		2.00	1.00	3.00
Administrative Support II	1.00	1.00	1.00		1.00		1.00
Business Manager	1.00	0.00	0.00		0.00		0.00
Buyer	1.00	1.00	1.00		1.00		1.00
Caretaker	1.00	0.00	0.00		0.00		0.00
Code Enforcement Officer	2.00	2.00	2.00		2.00		2.00
County Engineer	1.00	1.00	1.00		1.00		1.00
Courier/Runner	1.00	1.00	1.00		1.00		1.00
Custodian	1.00	1.00	1.00	1.00	2.00		2.00
Director	1.00	1.00	1.00	-1.00	0.00		0.00
Division Supervisor - Trades	6.00	6.00	6.00		6.00	1.00	7.00
Emergency Services Coordinator	1.00	1.00	1.00		1.00		1.00
Engineering Design Coordinator	0.00	0.00	0.00		0.00	1.00	1.00
Engineering Design/Const Coord	1.00	1.00	1.00		1.00		1.00
Engineering Svcs Supervisor	1.00	1.00	1.00		1.00		1.00
Equipment Analyst	0.00	0.00	1.00	-1.00	0.00		0.00
Equipment Parts Specialist	2.00	2.00	2.00		2.00		2.00
Fleet Analyst	0.00	0.00	0.00	1.00	1.00		1.00
Interim Public Works Director	0.00	0.00	0.00	1.00	1.00		1.00
Maintenance Superintendent	1.00	1.00	1.00		1.00		1.00
Manager (Trades)	2.00	2.00	2.00		2.00		2.00
Mechanic	12.00	15.00	15.00	2.00	17.00		17.00
Network Analyst	1.00	1.00	1.00		1.00		1.00
Operator	23.00	23.00	23.00	-1.00	22.00	3.00	25.00



TRANSPORTATION SERVICES

PUBLIC WORKS

FULL-TIME EQUIVALENTS—CONTINUED

Position	FY01 Budget	FY02 Budget	FY03 Budget	FY03 Mid- Year Adjustment	FY04 Base	FY04 Approved New	FY04 Adopted
Public Works Project Coord	1.00	1.00	1.00		1.00		1.00
Right-of-Way Agent	0.00	1.00	1.00		1.00		1.00
Senior Operator	22.00	24.00	24.00		24.00		24.00
Senior Planner	1.00	1.00	1.00		1.00		1.00
Senior Survey Technician	1.00	1.00	1.00		1.00		1.00
Service Worker	3.00	1.00	1.00	-1.00	0.00		0.00
Service Worker/Equipment	0.00	0.00	0.00		0.00		0.00
Service Writer	1.00	1.00	1.00		1.00		1.00
Sign Maintenance Worker	2.00	2.00	2.00		2.00		2.00
Special Districts Planner	0.00	1.00	1.00	-1.00	0.00		0.00
Supervisor (Trades)	7.00	7.00	7.00		7.00		7.00
Support Services Manager	1.00	1.00	1.00		1.00		1.00
Survey Technician	1.00	1.00	1.00		1.00		1.00
Department Total:	105.00	109.00	110.00	0.00	110.00	6.50	116.50



IMPROVEMENT DISTRICTS & TAX RATES

IMPROVEMENT DISTRICTS

Special taxing districts are usually created to fill a need for services in an area that might otherwise be limited from receiving these services for various reasons, including size, location, or financial limitations. Through the formation of a special taxing jurisdiction, funding can be created for programs by placing the responsibility on those directly benefiting from that service. Funds are collected through the assessment of a property tax on all real property within the boundaries of the special taxing district.

Statutes specify the formation process, reporting requirements for special taxing districts including submission of an annual budget to the County Board of Supervisors and the County Treasurer no later than July 10 of each year.

Arizona statutes currently allow for the formation of 32 various types of special taxing districts, including Irrigation and Agricultural Improvement Districts, Antinoxious Weed Districts, Pest Control Districts, Municipal Improvement Districts, Community Facilities Districts, Fire Districts, County Improvement Districts, Rural Road Improvement Districts, County Television Improvement Districts, Special Road Districts, Power Districts, Electrical Districts, Hospital Districts, Sanitary Districts, Irrigation and Water Conservation Districts, Irrigation Water Delivery Districts, Flood Control Districts, County Free Library District, County Jail Districts, Stadium Districts, Groundwater Replenishment Districts, Regional Public Transportation Authority, and Public Health Services Districts.

Currently within Coconino County there are:

- 19 Fire Districts
- 1 Domestic Water District

- 1 Facilities District
- 2 Hospital Districts
- 1 Flood Control District
- 1 Special Street Lighting District
- 1 Community College District
- 10 School Districts
- 2 Joint Technology Districts
- 1 Library District
- 1 Jail District, and
- 13 Road Improvement Districts

Please refer to the Financial Summaries that follow for detailed budget information.

Note: The Flood Control budget is within the Environmental Services area under Community Development and the Jail District budget is within the Public Safety and Judicial Services area under the Sheriff's Department.

FIRE DISTRICTS

Fire districts provide services to the public that are deemed necessary for fire protection, for preservation of life and to assist the state fire marshal in the enforcement of fire protection standards, including enforcement of the uniform fire code.



IMPROVEMENT DISTRICTS & TAX RATES

According to Arizona Revised Statute 48-807 the Board of Supervisors shall levy a county Fire District Assistance Tax (FDAT) on the taxable property in the county not to exceed .10 cents per one hundred dollars of assessed valuation. The amount that each fire district will receive will be an amount equal to 20% of the property tax levy adopted by each fire district. Additionally, each fire district may levy a secondary property tax not to exceed \$3.00 per one hundred dollars of assessed valuation against all property situated within the district.

Does the County have a management responsibility for fire districts?

No. Staff prepares the calculation of the FDAT tax levy and acknowledges each fire district budget. The County does not manage a fire district or adopt a fire district's budget. The County Treasurer is responsible for mailing out and collecting the taxes for each fire district and clear its warrants.

LIBRARY DISTRICTS

Library districts are a political subdivision of the state of Arizona. The Board of Supervisors levies a library tax based on secondary property valuations. The tax is levied and collected upon all property in the county, including incorporated cities and towns in the county.

Does the County have a management responsibility for library districts?

Yes. The County appoints a representative to the Library District Board. The Board drafts and proposes an annual budget to the County Board of Directors. Coconino County adopts the Library District's budget and authorizes the tax rate.

COUNTY IMPROVEMENT DISTRICTS (CIDs)

Arizona Revised Statute Title 48, Chapter 6 authorizes the creation of districts for the purpose of, among other actions, maintaining, landscaping, grading, regarding or otherwise improving the whole or any portion of one or more streets in the proposed district.

County improvement districts can take either of two forms: for the purpose of constructing a non-County road to County standards or for the purpose of maintenance. A CID which constructs a road to County standard will be accepted into the County's road system and it will be regularly maintained through the Public Works department. Maintenance districts provide for improvements to a roadway to standard and then provide funds to maintain the road at an annual cost to homeowners.

An improvement district is formed by petition. The petition must be signed by at least 51% of persons owning real property within the proposed district boundaries. The petition is the formal request to the County to prepare a preliminary construction estimate for the improvements and for annual maintenance costs.

What is the County's responsibility for road improvement districts?

The Board of Supervisors is the Board of Directors for County improvement districts. The Board adopted a policy in 2000 which allows the County to absorb costs associated with engineering, bond counsel and financial advisor fees for improvement districts where the total costs of the projects do not exceed \$200,000. In those districts where total construction costs exceed \$200,000, a flat 10% County contribution shall be made to the district.



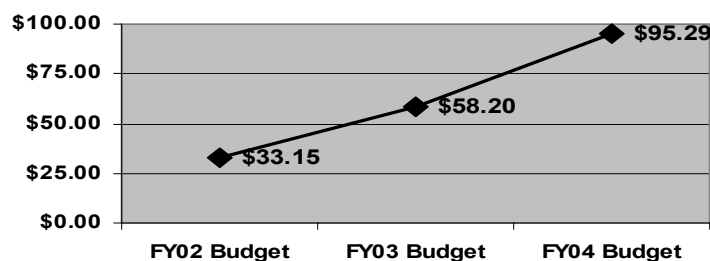
IMPROVEMENT DISTRICTS & TAX RATES

In FY02, Coconino County was instrumental in proposing and receiving legislative approval to create a Revolving Loan Fund to finance non-building improvements for road districts. Under this program, the County may advance monies to an improvement district to finance the construction of a road with a total cost of \$300,000 or less. A repayment schedule is adopted and biannual assessments are made on the residents.

The following improvement districts are currently formed:

- Buckboard Trail
- Kachina Paving
- Kiowa-Comanche
- Linda Lane
- Oakwood Pines
- Pawnee
- Pinon
- Rio Arroyo
- Rodeo Drive
- Rudd Tank Road
- Shoshone
- Toho-Tolani
- Tonowanda
- Tusayan Street Lighting

Three-Year Change in Cost Per Capita



OTHER DISTRICTS

The **Kachina Village Improvement District (KVID)** has an operating water and wastewater system which is managed by County staff. KVID is a department of the Environmental Services Area and is funded by charges for services (customer fees).

The **County Flood Control District**, which is funded through a direct property tax levy, funds flood control projects throughout the County, and is a division of the Community Development Department.

The **Jail District** operates out of the Sheriff's Department. This district was formed for the express purpose of raising the necessary funds, through a County sales tax, to pay for the construction and operation of a new jail and Sheriff's Administration Facility in Flagstaff and a short-term holding facility in the City of Page. Capital funds were raised through the issuance of Pledged Revenue Obligations in January of 1998 and August 2000.

In addition to the districts listed above there are a number of special districts for which the County is required to set tax rates determined by the taxing jurisdictions.

For a list of these jurisdictions, their associated tax levy by assessed value and tax rates, please refer to the tax schedules starting on page 323.



IMPROVEMENT DISTRICTS & TAX RATES

FINANCIAL SUMMARIES

Fund	Fund Type/Description	FY02 Actual Revenues	FY02 Actual Expenditures	FY02 Ending Surplus/(Deficit) Fund Balance	FY03 Budgeted Revenues	FY03 Budgeted Expenditures	FY03 Estim. Revenues	FY03 Estim. Expenditures	FY03 Est. Ending Surplus/(Deficit) Fund Balance	FY04 Budgeted Revenues	FY04 Budgeted Expenditures	Est. Fund Bal. Remaining @ FY04 Year End
Capital Funds												
4026	Rudd Tank Road Construction	16,093	585	26,959	-	2,500	647	2,500	25,106	-	-	25,106
4036	4035-04 Rio Arroyo CID Construct	-	-	-	875,000	875,000	-	-	-	1,031,662	1,031,662	-
4039	Kiowa-Comanche ID	-	-	-	-	423,451	-	-	-	441,547	441,547	-
4052	Pinon County ID-Construction	-	-	-	-	283,920	-	-	-	295,000	295,000	-
4056	Tonowanda ID	-	-	-	-	87,000	-	7,500	(7,500)	200,203	200,203	(7,500)
4062	Buckboard Trail ID-Construction	-	-	-	-	343,000	335,402	335,402	-	-	-	-
4072	Oakwood Pines-Construction	-	-	-	-	253,515	-	10,000	(10,000)	264,560	264,560	(10,000)
4082	Toho-Tolani ID-Construction	-	-	-	-	1,130,000	-	212	(212)	5,462,586	5,462,586	(212)
4085	Pawnee CID	-	-	-	-	242,825	-	-	-	397,386	397,386	-
4091	Shoshone-Construction	-	-	-	-	-	-	-	-	134,000	134,000	-
Debt Service												
4007	KVID Paving Debt Service '92	101,713	133,679	259,332	75,000	125,613	73,296	125,613	207,015	117,738	117,738	207,015
4025	4021-03 Rudd Tank Rd Debt SvC	31,680	27,260	6,533	26,700	26,490	26,656	26,510	6,679	25,190	25,190	6,679
4035	4035-03 Rio-Arroyo CID Debt Svc	-	-	-	-	-	-	-	-	83,083	83,083	-
4038	Kiowa-Comanche	-	-	-	-	-	-	-	-	-	-	-
4042	4041-03 Rodeo Dr Debt Service	16,096	15,472	4	5,128	5,963	7,212	4,260	2,956	4,213	4,213	2,956
4048	4047-03 Linda Lane Debt Service	10,036	9,731	(130)	9,720	9,720	9,720	9,720	(130)	9,580	9,580	(130)
4054	Pinon County ID Debt Service	-	-	-	-	-	-	-	-	47,200	47,200	-
4064	Buckboard Trail ID-Debt Svc	-	-	-	44,213	44,213	10,000	6,820	3,180	26,840	26,840	3,180
4074	Oakwood Pines-Debt Service	-	-	-	43,250	43,250	-	-	-	37,100	37,100	-

Fund 4030 can be closed at the discretion of the Board. Staff will come back in July or August with an item.



IMPROVEMENT DISTRICTS & TAX RATES

COCONINO COUNTY TAX RATES—2003 TAX YEAR—2004 COLLECTIONS

	DIRECT TAX LEVY	ASSESSED VALUE LIMITED UNLIMITED	****TAX RATE PER \$100 VALUATION**** (LIMITED) PRIMARY	(UNLIMITED) SECONDARY	TOTAL TAX RATE	2002/2003 TOTAL TAX RATE	INCREASE (DECREASE) OVER 2002/2003	PERCENT INCREASE (DECREASE)
COCONINO COUNTY								
General Fund	5,307,525	1,116,668,488	0.4753		0.4753	0.4153	0.0600	14.45%
Library District Fund	2,186,665	1,151,482,204		0.1899	0.1899	0.1899	0.0000	0.00%
Fire District Assistance Fund	1,151,482	1,151,482,204		0.1000	0.1000	0.1000	0.0000	0.00%
Total County			0.4753	0.2899	0.7652	0.7052	0.0600	8.51%
EDUCATION EQUALIZATION	5,267,325	1,116,668,488	0.4717		0.4717	0.4889	(0.0172)	-3.52%
Total County and State			0.9470	0.2899	1.2369	1.1941	0.0428	3.58%
CITY OF FLAGSTAFF	3,347,106	456,880,429	0.7326		0.7326	0.7326	0.0000	0.00%
	4,550,192	464,257,886		0.9801	0.9801	0.9801	0.0000	0.00%
Total Flagstaff			0.7326	0.9801	1.7127	1.7127	0.0000	0.00%
CITY OF WILLIAMS	455,492	28,310,802	1.6089		1.6089	1.4676	0.1413	9.63%
	35,050	29,858,941		0.1174	0.1174	0.1254	(0.0080)	-6.39%
Total Williams			1.6089	0.1174	1.7263	1.5930	0.1333	8.37%
SPECIAL DISTRICTS								
<u>FIRE DISTRICTS</u>								
SEDONA FIRE F.D.	1,631,291	92,686,971		1.7600	1.7600	1.7600	-	0.00%
SUMMIT F.D.	1,470,321	58,812,836		2.5000	2.5000	2.5000	0.0000	0.00%
HIGHLANDS F.D.(Kach/Mountaineire)	1,493,388	71,113,690		2.1000	2.1000	1.9000	0.2000	10.53%
PINEWOOD F.D.	641,182	37,716,589		1.7000	1.7000	1.6700	0.0300	1.80%
FOREST LAKES F.D.	230,386	12,125,597		1.9000	1.9000	1.9000	(0.0000)	0.00%
FORT VALLEY F.D.	120,077	7,771,953		1.5450	1.5450	1.0000	0.5450	54.50%
GREENHAVEN F.D.	32,525	3,574,154		0.9100	0.9100	0.9100	0.0000	0.00%
MORMON LAKE F.D.	70,056	4,317,367		1.6200	1.6200	1.7200	(0.1000)	-5.81%
PINE DEL F.D.	14,238	1,017,032		1.4000	1.4000	1.1700	0.2300	19.66%



IMPROVEMENT DISTRICTS & TAX RATES

COCONINO COUNTY TAX RATES—2003 TAX YEAR—2004 COLLECTIONS

	DIRECT TAX LEVY	ASSESSED VALUE LIMITED UNLIMITED	****TAX RATE PER \$100 VALUATION****			2002/2003 TOTAL TAX RATE	INCREASE (DECREASE) OVER 2002/2003	PERCENT INCREASE (DECREASE)
			(LIMITED) PRIMARY	(UNLIMITED) SECONDARY	TOTAL TAX RATE			
SHERWOOD FOREST F.D.	30,718	2,047,904		1.5000	1.5000	1.5000	(0.0000)	0.00%
THE WOODS F.D.	736	490,780		0.1500	0.1500	0.1500	(0.0000)	-0.02%
KAIBAB ESTATES WEST F.D.	31,947	1,597,342		2.0000	2.0000	2.0000	0.0000	0.00%
MT. ELDEN LOOKOUT RD F.D.	29,032	1,658,965		1.7500	1.7500	1.1000	0.6500	59.09%
BLUE RIDGE F.D.(Clear Creek Pines)	313,000	17,403,274		1.8000	1.8000	1.8000	-	0.00%
JUNIPINE F.D.	17,428	871,402		2.0000	2.0000	2.0000	(0.0000)	0.00%
TUSAYAN F.D.	293,784	10,683,063		2.7500	2.7500	2.0000	0.7500	37.50%
PARKS/BELLEMONT F.D.	155,183	10,345,563		1.5000	1.5000	1.5000	(0.0000)	0.00%
WESTWOOD ESTATES F.D.	32,457	2,041,327		1.5900	1.5900	0.9600	0.6300	65.62%
FLAGSTAFF RANCH F.D.	247,576	8,252,519		3.0000	3.0000	3.0000	0.0000	0.00%
OTHER SPECIAL DISTRICTS								
FLOOD CONTROL	370,318	464,639,501		0.0797	0.0797	0.0797	-	0.00%
FOREST LAKES DOMESTIC WATER	140,000	11,853,784		1.1730	1.1730	1.1730	0.0000	0.00%
WILLIAMS FACILITIES DISTRICT	2,400	1,168,448		0.2054	0.2054	0.2058	(0.0004)	-0.19%
WILLIAMS HOSPITAL DISTRICT	802,118	79,064,121		1.0145	1.0145	0.9769	0.0376	3.85%
PAGE HOSPITAL DISTRICT	1,138,876	135,811,427		0.8386	0.8386	0.9946	(0.1560)	-15.69%



IMPROVEMENT DISTRICTS & TAX RATES

COCONINO COUNTY TAX RATES—2003 TAX YEAR—2004 COLLECTIONS

	DIRECT TAX LEVY	ASSESSED VALUE LIMITED UNLIMITED	****TAX RATE PER \$100 VALUATION**** (LIMITED) PRIMARY	(UNLIMITED) SECONDARY	TOTAL TAX RATE	2002/2003 TOTAL TAX RATE	INCREASE (DECREASE) OVER 2002/2003	PERCENT INCREASE (DECREASE)
COCONINO COMMUNITY COLLEGE								
Maintenance and Operations	4,576,108	1,116,668,488	0.4098		0.4098	0.4083	0.0015	0.37%
Bond Interest and Redemption	1,931,005	1,151,482,204		0.1677	0.1677	0.1726	(0.0049)	-2.84%
Total Coconino Comm College			0.4098	0.1677	0.5775	0.5809	(0.0034)	-0.59%
SCHOOL DISTRICTS								
FLAGSTAFF U.S.D. #1								
Maintenance and Operations	31,655,645	725,630,826	4.3625		4.3625	5.1778	(0.8153)	-15.75%
Unrestricted Capital	0	725,630,826	0.0000		0.0000	0.0000	0.0000	N/A
Soft Capital	2,519,390	725,630,826	0.3472		0.3472	0.1021	0.2451	240.06%
Adjacent Ways	999,919	725,630,826	0.1378		0.1378	0.0411	0.0967	235.28%
Override	1,910,978	746,767,395		0.2559	0.2559	0.2694	(0.0135)	-5.01%
Bond Interest and Redemption	9,442,874	746,767,395		1.2645	1.2645	1.1686	0.0959	8.21%
Total Flagstaff U.S.D. #1			4.8475	1.5204	6.3679	6.7590	(0.3911)	-5.79%
WILLIAMS U.S.D. #2								
Maintenance and Operations	3,079,289	72,424,888	4.2517		4.2517	3.9990	0.2527	6.32%
Unrestricted Capital	47,366	72,424,888	0.0654		0.0654	0.1483	(0.0829)	-55.90%
Soft Capital	197,720	72,424,888	0.2730		0.2730	0.1702	0.1028	60.40%
Override	348,227	75,521,035		0.4611	0.4611	0.4754	(0.0143)	-3.01%
Bond Interest and Redemption	321,493	75,521,035		0.4257	0.4257	0.4434	(0.0177)	-3.99%
Total Williams U.S.D. #2			4.5901	0.8868	5.4769	5.2363	0.2406	4.59%
GRAND CANYON U.S.D. #4								
Maintenance and Operations	852,420	21,985,459	3.8772		3.8772	4.0540	(0.1768)	-4.36%
Unrestricted Capital	119,139	21,985,459	0.5419		0.5419	1.5606	(1.0187)	-65.28%
Soft Capital	3,254	21,985,459	0.0148		0.0148	0.2852	(0.2704)	-94.81%
Override	170,547	22,065,908		0.7729	0.7729	-	0.7729	N/A
Bond Interest and Redemption	459,567	22,065,908		2.0827	2.0827	2.4054	(0.3227)	-13.42%
Total Grand Canyon U.S.D. #4			4.4339	2.8556	7.2895	8.3052	(1.0157)	-12.23%
CHEVELON BUTTE U.S.D. #5								
Maintenance and Operations	351,884	28,847,670	1.2198		1.2198	1.2374	(0.0176)	-1.42%
Unrestricted Capital	0	28,847,670	0.0000		0.0000	0.0000	0.0000	N/A
Soft Capital	3,721	28,847,670	0.0129		0.0129	0.0000	0.0129	N/A
Minimum State School Tax	376,462	28,847,670	1.3050		1.3050	1.1858	0.1192	10.05%
Bond Interest and Redemption	0	33,029,694		0.0000				N/A
Total Chevelon Butte U.S.D. #5			2.5377	0.0000	2.5377	2.4232	0.1145	4.73%



IMPROVEMENT DISTRICTS & TAX RATES

COCONINO COUNTY TAX RATES—2003 TAX YEAR—2004 COLLECTIONS

	DIRECT TAX LEVY	ASSESSED VALUE LIMITED UNLIMITED	****TAX RATE PER \$100 VALUATION****			2002/2003 TOTAL TAX RATE	INCREASE (DECREASE) OVER 2002/2003	PERCENT INCREASE (DECREASE)
			(LIMITED) PRIMARY	(UNLIMITED) SECONDARY	TOTAL TAX RATE			
FREDONIA-MOCCASIN U.S.D. #6								
Maintenance and Operations	333,511	11,873,792	2.8088		2.8088	2.6807	0.1281	4.78%
Unrestricted Capital	106,437	11,873,792	0.8964		0.8964	1.0368	(0.1404)	-13.54%
Soft Capital	0	11,873,792	0.0000		0.0000	0.2357	(0.2357)	-100.00%
Bond Interest and Redemption	0	12,256,443		0.0000	0.0000	0.0000	0.0000	N/A
Total Fredonia-Moccasin U.S.D. #6			3.7052	0.0000	3.7052	3.9532	(0.2480)	-6.27%
SEDONA-OAKCREEK U.S.D. #9								
Maintenance and Operations	1,785,147	88,654,484	2.0136		2.0136	2.1595	(0.1459)	-6.76%
Unrestricted Capital	0	88,654,484	0.0000		0.0000	0.0000	0.0000	N/A
Soft Capital	101,509	88,654,484	0.1145		0.1145	0.0000	0.1145	N/A
Adjacent Ways	0	88,654,484	0.0000		0.0000	0.0000	0.0000	N/A
Minimum State School Tax	0	92,719,134	0.0000		0.0000	0.0000	0.0000	N/A
Override	193,319	92,719,134		0.2085	0.2085	0.2224	(0.0139)	-6.25%
Bond Interest and Redemption	941,470	92,719,134		1.0154	1.0154	0.9912	0.0242	2.44%
Bond Expense for F.U.S.D. #1	864,420	92,719,134		0.9323	0.9323	0.8704	0.0619	7.11%
Bi-county taxes repayment	17,524	92,719,134		0.0189	0.0189	0.0210	(0.0021)	-10.00%
Total Sedona-Oakcreek U.S.D. #9			2.1281	2.1751	4.3032	4.2645	0.0387	0.91%
MAINE CONSOLIDATED S.D. #10								
Maintenance and Operations	1,053,064	19,841,808	5.3073		5.3073	5.5778	(0.2705)	-4.85%
Unrestricted Capital	0	19,841,808	0.0000		0.0000	0.0000	0.0000	N/A
Soft Capital	1,270	19,841,808	0.0064		0.0064	0.0000	0.0064	N/A
Bond Interest and Redemption	0	20,651,281		0.0000				N/A
Total Maine Consolidated S.D. #10			5.3137	0.0000	5.3137	5.5778	(0.2641)	-4.73%
TUBA CITY U.S.D. #15								
Bond Interest and Redemption	1,351,432	14,035,170		9.6289	9.6289	7.8860	1.7429	22.10%
Total Tuba City U.S.D. #15				9.6289	9.6289	7.8860	1.7429	22.10%
PAGE U.S.D. #8								
Maintenance and Operations	2,040,467	129,520,554	1.5754		1.5754	0.3033	1.2721	419.42%
Unrestricted Capital	115,403	129,520,554	0.0891		0.0891	1.3185	(1.2294)	-93.24%
Soft Capital	14,895	129,520,554	0.0115		0.0115	0.0669	(0.0554)	N/A
Override	992,104	130,574,369		0.7598	0.7598	0.9321	(0.1723)	-18.49%
Bond Interest and Redemption	2,268,991	130,574,369		1.7377	1.7377	2.1345	(0.3968)	-18.59%
Total Page U.S.D. #8			1.6760	2.4975	4.1735	4.7553	(0.5818)	-12.23%



IMPROVEMENT DISTRICTS & TAX RATES

COCONINO COUNTY TAX RATES—2003 TAX YEAR—2004 COLLECTIONS

	DIRECT TAX LEVY	ASSESSED VALUE LIMITED UNLIMITED	****TAX RATE PER \$100 VALUATION****			2002/2003 TOTAL TAX RATE	INCREASE (DECREASE) OVER 2002/2003	PERCENT INCREASE (DECREASE)
			(LIMITED) PRIMARY	(UNLIMITED) SECONDARY	TOTAL TAX RATE			
ASH FORK U.S.D. #31								
Maintenance and Operations	130,348	3,537,824	3.6844		3.6844	6.6580	(2.9736)	-44.66%
Unrestricted Capital	153,198	3,537,824	4.3303		4.3303	-	4.3303	N/A
Soft Capital	9,368	3,537,824	0.2648		0.2648	0.0000	0.2648	N/A
Bond Interest and Redemption	0	3,543,086		0.0000	0.0000	0.0000	0.0000	N/A
Total Ashfork U.S.D. #31			8.2795	0.0000	8.2795	6.6580	1.6215	24.35%
CAVIAT Joint Technology District	120,209	240,417,755		0.0500	0.0500	0.0500	0.0000	0.00%
Yavapai (Valley Academy Education) Joint Technology District	46,360	92,719,134		0.0500	0.0500	0.0500	0.0000	0.00%
COUNTY EDUCATION DISTRICT	6,188	316,013	1.9583		1.9583	2.0296	(0.0713)	-3.51%



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GLOSSARY

Accrual Basis of Accounting—A method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized as soon as a liability is incurred, regardless of the timing of related inflows and outflows of cash.

Activity—An effort which contributes toward the achievement of a specific set of objectives or goals. Several activities may fall under one goal as there are sometimes several steps, or tasks, required to reach the desired end result.

Ad Valorem Taxes—Generally referred to as property taxes, levied on real and personal property according to the property's assessed valuation and the current tax rate.

Adopted Budget—A plan of financial operations approved by the Board of Supervisors and established by resolution which reflects approved tax rates, estimates of revenues, expenditures, transfers, departmental objectives and performance/workload indicators for a fiscal year.

AHCCCS—An acronym for "Arizona Health Care Cost Containment System." Arizona counties make a contribution to the State-managed AHCCCS system based on a formula proscribed by State law. The AHCCCS program provides indigent health care.

ALTCS—An acronym for "Arizona Long-Term Care System" which provides indigent long-term care. Counties make a contribution to ALTCS based on a formula established by State law.

Annual Audit/Financial—The independent review of the financial position and reporting procedures of a local government entity, which for Coconino County is reported to the State Auditor General and the Board of Supervisors.

Annualize—To calculate the full-year cost of any budget changes made mid-fiscal year for the purpose of adding that cost to a prepared annual budget.

Appropriation—An authorized amount approved by the Board of Supervisors for a specified unit or agency of the County government against which expenditures may be incurred and obligations made for specific purposes

within a specified fiscal year.

Architectural, Planning, Engineering—The initial phase of a capital project, when applicable, that involves the architectural design work, the planning/critical path mapping, and the engineering design work necessary to begin construction.

Assessed Valuation—The valuation of real estate or certain personal property for purposes of taxation, which is a statutorily determined percentage of market value.

Assessment Ratio—The ratio at which the tax rate is applied to the tax base.

Asset—Resources owned or held by a government which have monetary value.

Attrition—A method of reducing personnel by not filling positions made vacant through resignation, reassignment, transfer, retirement, termination or means other than layoff.

Auto Lieu Tax—A tax paid to the State by drivers when registering vehicles as part of the total registration cost, a portion of which is returned to the counties by the State.

Balanced Budget—A budget in which current revenues equal current expenditures. The legal requirements for a balanced budget may be set by the State or local government.

Base Budget—The base cost of continuing existing funding for provided services in the current budget year.

Biennial Budget—A budget that covers a two-year period.

Bond—A long-term promise to repay a specified amount (on the face of the bond) on or by a particular date; used primarily to finance capital projects.

General Obligation Bond—A bond backed by the credit and taxing power of the government.

Revenue Bond—A bond backed by revenues specific to a project or undertaking, such as a jail or new building construction.

Bond Refinancing—The payoff and re-issuance of bonds in order to obtain



GLOSSARY

an improved interest rate and/or bond conditions.

Budget—A plan for financial activity for a specified period of time (in Coconino County, a fiscal year from July 1 to June 30 of the following year) indicating all planned revenues and expenditures for that period.

Budgetary Basis—The basis of accounting used by a government agency to estimate financing sources and uses in its budget, which are generally GAAP, cash or modified cash accrual bases.

Budget Calendar—The schedule of key dates which a government follows in the preparation and adoption of its budget.

Budgetary Control—The management of a government in accordance with its approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Assets—Assets of a determined value which generally have a useful life of several years; also called fixed assets.

Capital Budget—A spending plan for improvements to or acquisition of County-owned land, facilities, and/or infrastructure. The capital budget (1) balances revenues and expenditures, (2) specifies the sources of revenues, (3) lists each project of acquisition, and (4) must ordinarily be approved by the legislative body.

Capital Equipment & Furniture – Purchases of equipment or furniture for a capital project, to include road construction machinery, mainframe computers, elevators, and office furniture.

Capital Improvement—A plan for public facilities which results in construction or acquisition of property. A capital program includes fixed assets, such as buildings, parks, land and other facilities.

Capital Improvement Plan (CIP)—A list of capital projects to be completed over a designated period of time, usually five years, by department. The CIP may also list anticipated revenues to pay for the projects.

Capital Outlay—Expenditures for items of a set substantial value (\$1,000 or more in Coconino County at this writing) such as computer systems or vehicles.

Capital Project—A major construction, acquisition or renovation activity which adds value to a government's physical asset or significantly increases its useful life; also called a capital improvement.

Capital Reserve—A portion of fund balance which is set aside and not appropriated. Adequate capital reserves are an important element of sound fiscal policy. Currently, a large portion of capital reserves has been set aside to cover the repayment of the County's capital borrowing over the next 15 years.

Carryover Funds—Unexpended funds from the previous fiscal year, which may be used to make payments to complete a project or continue a program in the current fiscal year. This is sometimes referred to as a beginning fund balance.

Cash Basis—A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Chart of Accounts—A chart that assigns a unique number to each type of transaction (e.g., salaries or property taxes) and to each budgetary unit in the organization. The chart of accounts provides a system for recording revenues and expenditures that fits the organizational structure and adheres to statutory and financial reporting requirements.

Commodities—Expendable items that are consumable or have a short life span, such as office supplies, gasoline, and small equipment.

Constant or Real Dollars—The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

Construction – That aspect of a capital project which constitutes the manufacture, assembly, or building of a tangible asset (usually a physical structure) such as a road, a building, or a park. Construction is exclusive of land acquisition, project planning, and the purchase of equipment or furniture.

Consumer Price Index—A statistical description of price levels provided by the U.S. Department of Labor and used as a measure of the increase in the cost of living to reflect economic inflation.



GLOSSARY

Contingency—A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services—Services rendered to a government by private firms, individuals or other governmental agencies, e.g. rents, maintenance agreements and professional consulting services.

Cost-of-Living Adjustment (COLA) - An increase in salaries to offset the adverse effect of inflation on compensation.

County Sales Tax—A general excise tax levied on all applicable categories of sales expressed as a percentage of the State Sales Tax. Coconino County's Sales Tax is 10% of the State Sales Tax, which, for most retail sales, constitutes a 1/2 cent per dollar of sales.

Debt Service Fund—A fund established to account for the payment of general long-term debt which includes principal and interest.

Dedicated Tax—A tax levied to support a specific government program or purpose.

Deficit—The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department—The basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation—Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Development-Related Fees—Fees and charges generated by building, development and growth in a community.

Employee-Related Expense (ERE) - The ERE expenditures included in the Adopted Budget are the County's share of an employee's fringe benefits. ERE benefits provided by Coconino County include FICA (Social Security), Medicare, employee and dependent health insurance, dental and life insurance, retirement and workers compensation. The amount of most ERE's is based on a set percentage of employees' salaries. This percent-

age varies per fringe benefit category.

Encumbrance—A reservation of funds for an anticipated expenditure prior to actual payment of that specific item. Funds usually are reserved or encumbered with a purchase order prior to the actual cash payment being disbursed.

Entitlements—Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies (generally the state or federal government).

Expenditure—Decrease in net financial resources. Expenditures include payment in cash for current operating expenses, capital outlays and debt service.

Expenditure Limitation—In 1980 the Arizona Constitution was amended to limit the expenditures for counties and other local governments. Adjustments are allowed for increases in inflation or deflation and population growth. Set expenditure limitations can only be adjusted by vote of the constituents.

Expense—Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fiscal Policy—A government agency's adopted policy for managing revenues, spending and debt related to the government services and programs it provides and its capital investment; fiscal policy establishes agreed-upon principles and guidelines for the planning and programming of government budgets and their funding.

Fiscal Year—the 12-month period to which the annual operating budget applies. The Coconino County fiscal year begins July 1 and ends June 30. The County's fiscal year is expressed in terms of the ending date, for example, "FY 2003" refers to the fiscal year that begins July 1, 2002 and ends June 30, 2003.

Fixed Assets—Assets of long-term character in use by the government agency, such as land, buildings, machinery, vehicles and other equipment.



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Forest Fees (Title III) - Revenue derived from logging activities on National Forest Service lands within the County, a portion of which is distributed to the County to benefit Search and Rescue and Emergency Services, Community Services Work Camps, easement purchases, forest-related educational programs, fire prevention and county planning in accordance with federal law. The funds are distributed in each fiscal year according to priorities determined by the Board of Supervisors.

Full-Time Equivalent (FTE) - A measure of the authorized hours for a position, or a group of (FTE) positions, expressed in terms of the authorized hours for a full-time position (2,080 annual hours). For example, a van driver authorized and budgeted for 1,040 annual hours would be an FTE of .5; or three half-time positions would equal 1.5 FTE's.

Function—A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

Fund—A fiscal and accounting entity with a self-balancing set of accounts which is segregated for the purpose of carrying on specific activities or objectives in accordance with specific regulations, restrictions, or limitations. The County has several funds including the General, Capital Projects, Debt Service, Special Revenue, Grant, and Internal Service funds. Governmental accounting information is organized into funds, each with separate revenues, expenditures, and fund balances.

Fund Balance—The difference between a fund's revenues and its expenditures. Portions of the fund balance may be reserved for various purposes, such as contingencies or encumbrances, carried forward into the next fiscal year, or reverted back to a granting agency if such is contractually stipulated.

GAAP—Generally Accepted Accounting Principles. These are the uniform minimum standards for financial accounting and reporting, reflecting the rules and procedures that define accepted accounting principles.

GASB 34—Refers to Statement 34 issued by the Government Accounting Standards Board which establishes new requirements for the annual financial reports of state and local governments. The statement was developed to make annual reports easier to understand and more useful to the people who use governmental financial information to make their decisions (or who may do so in the future): legislators, their staff and members of oversight bodies; investors, creditors and others who provide resources to governments; and citizen groups and the public in general.

General Fund—The fund used to account for all revenues and expenditures of the County that are not required to be accounted for in other funds. Revenues are primarily from property taxes, County sales tax, auto lieu taxes, license and permit fees, and State-shared sales tax. General fund expenditures include costs of General Government and transfers to other funds. The General Fund is the largest fund in the County Budget.

Goal—A goal is the purpose towards which an endeavor is directed. A goal supports a department's Mission Statement and a Countywide Priority. Goals should include expected performance levels (i.e. citizen satisfaction levels, turnaround times, efficiencies, etc.) and are results-oriented, specific, state outcomes in measurable terms and attainable within a specifically stated time frame.

Grant—A contribution made by one governmental unit or other organization to another to support a specific function. Grants may be classified as either operational or capital, depending upon the grantee.

Grant Reversion—When a government entity in receipt of a grant reverts any unexpended funds from the grant award to the granting agency.

Home Rule—A limited grant of discretion from a state government to a local government, concerning either the organization of functions or the raising of revenue. Without home rule, local governments are restricted to whatever functions, organization, revenue policies, and borrowing restrictions are specified by the State government.



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HURF—An acronym for "Highway User Revenue Funds;" this revenue is derived from the gas tax, a portion of which is returned to counties by the State.

Improvement District—In accordance with Arizona Revised Statute Title 48, Chapter 6, a special district created for the purpose of, among other actions, maintaining, landscaping, grading, regarding or otherwise improving the whole or any portion of one or more streets in the proposed district.

Increments—The term used in the County budget process to identify increased costs due to a program or service demand change. A program increment covers: (1) maintenance of an existing program; (2) an expansion/improvement of an existing program; (3) a new program; (4) a proposal to fund from local dollars a program which has previously been supported by non-local sources of revenue. Sometimes an increment is adding staff or other resources to a program in order to continue the present level of service. Absence of an increment in the face of a growing population's service demands could lower the quality of service.

Incremental Budgeting—A budgeting process in which precedent determines how funds will be allocated among departments and programs. Under incremental budgeting, increases in allocations usually occur in small increases over past levels.

Indirect Cost—A cost necessary for the functioning of an organization as a whole but which cannot be directly assigned to one service.

Infrastructure—The physical assets of a government (for example, streets, water, sewer, public buildings and parks).

Interfund Transfer—The transfer of money from one fund to another in a governmental unit. Interfund transfers usually have to be approved by the governing body and are normally subject to restrictions in State and local law.

Intergovernmental Revenue—Revenues from other governments, such as the State and Federal government, in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

Internal Service Funds—One or more funds that account for the goods and services provided by one department to another within government on a cost-reimbursement basis. Departments that use internal services may have a line item in their budget for such services and charges to these funds are called Internal Service Charges.

Land Acquisition – The purchase, or exchange of assets, undertaken to acquire possession of land parcels, primarily for parks and open space capital projects or to serve as the site for the construction of a building or parking lot.

Land Development – Capital **improvements** to preserve land or to enhance its public use. This includes fencing, outdoor lighting, drainage/storm runoff, and planting vegetation, as well as forest thinning.

Lease Purchase—This method of financing allows the County to construct or acquire property and pay for it over a period of time by installment payments rather than an outright purchase. The time payments include an interest charge, which is typically lower than standard rates because the recipient does not have to pay income tax on the interest.

Levy—To impose taxes for the support of governmentally provided services.

Levy Limit—In 1980 the Arizona Constitution was amended to limit the amounts which could be levied on property by counties and other local governments. Coconino County is estimated to be under the limit in FY 2003 by \$995,027 **Limited Appointment**—A position whose appointment is made for a specific project within a specific time frame. Limited appointments must be for no more than 24 months in duration.

Line Item Budget—A budget that reflects appropriation by specific expenditure categories. Coconino County does not publish a line item budget but uses it for internal management.

Long-Term Debt—Debt with a maturity date of more than one year after the date of issuance.

Lottery Revenue—The State allocates a portion of the lottery proceeds to



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counties based on a formula.

Marginal Cost—The additional cost of providing service to one more resident or consumer. Once capacity is reached, additional service capacity must be funded, and marginal cost increases substantially.

Materials and Supplies—Expendable materials and operating supplies necessary to conduct departmental operations.

Measure—Measures are the indicators which provide means of measuring how well a department or program is doing in meeting a stated goal. Measures say whether the division is on target. They answer the question of “how well are we doing” and quantify effectiveness and/or efficiency in terms of providing service.

Mission Statement—A written description stating the broad purpose of an organization and its function. Coconino County's mission statement appears at the beginning of this budget document.

Modified Accrual Basis of Accounting—a method of accounting that focuses on current financial resources. Revenues are recognized when earned, but only to the extent that they are available (i.e. collectible within the period or soon enough afterwards to be used to pay liabilities of the current period). Expenditures are recognized in the accounting period in which the fund liability is incurred and measurable.

Net Budget—The legally adopted budget less all interfund transfers and interdepartmental charges.

Net Cost to the County—An amount of funds, other than State and Federal grants, program-specific fees, and fund balance required to fund a program at a desired level. For example, a program with a budget of \$100,000 and a Federal grant for \$25,000 and generating local fees of an additional \$25,000 would result in a \$50,000 "net cost to the County."

Net Present Value (NPV) —A method used to calculate the economic value of capital projects. NPV uses a discount rate to take account of the discrepancy between the present costs of undertaking a project and its future stream of benefits. The greater the NPV of a project, the more

economically attractive it will be.

Object of Expenditure—An expenditure classification, referring to the lowest and most detailed level, such as electricity, office supplies, office furniture, etc.

Objective—An activity to be achieved in well-defined and measurable terms within a specific time frame.

Obligations—Amounts which a government may be legally required to meet out of its resources, including both actual liabilities and encumbrances not yet paid.

Operating Budget—That portion of a budget which deals with recurring expenditures such as salaries, electric bills, postage, printing and duplicating, paper supplies, and gasoline. The operating budget may be a separate document from the capital budget, or a consolidated document may be prepared with one section devoted to operating expenditures and another to capital expenditures. Taken together, the operating and the capital budgets should equal the total amount of spending for the fiscal period.

Operating Expenses—The cost for personnel, materials and equipment required for a department to function.

Operating Revenue—Funds that the government receives as income to pay for ongoing day-to-day operations; includes taxes, fees from specific services, interest earnings and grant revenues.

Outcome—The quantified result of an accomplished goal as determined by its measure.

Output Indicator—A unit of work accomplished without reference to the resources required for the work (for example, number of permits issued, number of arrests made, miles of road refurbished). Output indicators do not reflect the effectiveness or efficiency of the work performed.

Pay-as-you-go Basis—A term used to describe a financial policy whereby capital outlays are financed from current and available revenues rather than borrowing.

Performance Budget—A budget format that includes (1) performance goals and objectives and (2) demand, workload, efficiency, and effective-



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ness (outcome or impact) measures for each governmental program.

Performance Indicators—Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measurement—Data collected to determine how effective or efficient a program is in achieving its objectives.

Personal Property—For property tax purposes in Arizona, personal property is designated as all types of property except land, buildings or other real property improvements. Taxable personal property includes movable items used for agricultural, commercial, industrial or rental-residential purposes. Personal property is not attached permanently to real property and may be removed by its owner without damage to the real property. Mobile homes are also personal property unless the owners file an affidavit affixing the mobile home to their real property.

PILT—An acronym for "Payment in Lieu of Taxes", this revenue is received from the federal government by counties with public lands. Some counties have a large percentage of their area in public lands, and find themselves responsible for providing services to thousands of visitors each year. This revenue partially offsets those expenses incurred from public land use, and compensates for revenue lost due to the presence of public, non-taxable federal property in a county. Annually, Coconino County receives at least ten cents per acre for the 4.7 million acres of Federal land in the County. The United States Congress determines the PILT appropriation, and the Bureau of Land Management (BLM) manages the program.

Primary Taxes and Values—Primary or "limited" values are used to calculate primary property taxes which are collected to fund the maintenance and operation of school districts, community college districts, counties, cities and State government. Primary values and taxes are both "limited" as to how much they can increase if no changes have been made to the property.

Prior-Year Encumbrances—Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is

reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program—A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Program Budget—A budget which allocates money to the functions or activities of a government rather than to specific items of cost to specific departments.

Program Performance Budget—A method of budgeting whereby the services provided to the residents are broken down into identifiable service programs or performance units. A unit can be a department, a division or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

Program Revenue—Revenues earned by a program including fees for services, license and permit fees and fines.

Property Tax System—Arizona's property tax system is unique in that it uses two types of property values for taxing purposes, primary and secondary (see definitions of each). Property taxes are applied to each \$100 of assessed valuation on real and personal property. The total FY 2003 property tax rate for the Coconino County General Fund is .4153 per \$100.

Proposed Budget—A plan of financial operations submitted by the County Manager to the Board of Supervisors. This plan reflects estimated revenues, expenditures, transfers, and departmental goals, objectives, and performance/workload indicators.

Public Hearing—An open meeting regarding proposed operating or capital budget allocations which provides citizens with an opportunity to voice their views on the merits of the proposals.

Purpose—A broad statement of the goals in terms of meeting public service needs that a department is organized to meet.

Real Property—Real estate, including land and improvements (buildings,



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fencing, paving) classified for purposes of assessment.

Regressive Tax—A tax that is relatively more burdensome on lower-income households.

Reserves For Unforeseen Contingencies (Unanticipated)—Funding for nonrecurring, unanticipated expenditures; the funds protect the local government from having to issue short-term debt to cover such needs.

Resolution—A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Revenue—An increase in assets or financial resources.

Resources—The total amount available for appropriation including estimated revenues, fund transfers and beginning fund balances.

Revenue Neutral Position—A position is considered to be revenue neutral when its expenditure impact, i.e., its total cost, is directly offset by the generation of incremental (or "new") revenue.

Salary Savings—The reduced expenditures for salaries that result when a position remains unfilled for part of a year or when a more senior employee is replaced by a newer employee at a lower salary.

Secondary Taxes and Values—Secondary or "full cash" values are synonymous to market values. They are used to calculate secondary property taxes to support voter-approved budget overrides, bond issues and other debt service, such as Special Districts. Coconino County collects secondary taxes for the Library District Fund, Fire District Assistance Fund and Flood Control District.

Service Level—Services or products which comprise actual or expected output of a given program. Focus is on results, not measures or workload.

SOBRA—An acronym for "Sixth Omnibus Budget Reconciliation Act;" this is a revenue source of Federal dollars passed through the State as reimbursement for the cost of administering a federally mandated program for pregnant women, and children age eight and under.

Source of Revenue—Revenues are classified according to their source

or point of origin.

Special Assessment—A tax or levy customarily imposed against only those specific parcels of real estate that will benefit from a proposed public improvement like a street or sewer

Special Districts—An independent government unit organized to perform a single governmental function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; certain types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes. Examples of special districts are water districts, drainage districts, paving districts, flood control districts, hospital districts and fire protection districts. An example in Coconino County is the Kachina Village Improvement District (KVID).

Special Revenue Fund—A fund used to account for revenues legally earmarked for a particular purpose. For example, if revenues from a hotel/motel occupancy tax are earmarked for tourism and convention development, a hotel/motel tax fund would account for the revenues and expenditures associated with such purposes.

SRP In-Lieu Contribution—The Salt River Project (SRP), a quasi-governmental agency in Arizona, pays a "contribution" to the County as prescribed by State statute based upon the current tax rates.

State-Shared Sales Tax—Sales Tax collected by the State and distributed to cities and counties based on a formula set by State statute.

Supplemental Appropriation—An additional appropriation made by the government body after the budget year or biennium has started. In Coconino County, this is accomplished by process of budget amendment approved by the Board of Supervisors.

Target Budget—Desirable expenditure levels provided to departments in developing the coming year's recommended budget; based on the prior year's adopted budget, excluding one-time expenditures, projected revenues and reserve requirements.

Tax Levy—The resultant product when the tax rate per one hundred dollars of assessed value is multiplied by the tax base.



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Taxes—Compulsory charges levied by a government for the purpose of financing services performed for the common benefits of the people. This term does not encompass special assessments

Transfers In/Out—Amounts transferred from one fund to another to assist in financing the services of the recipient fund.

Tipping Fees—The cost for use of solid waste facilities charged to individual users. This may be levied on tonnage or cubic foot or cubic yard of solid waste. In Coconino County the tipping fees are levied by the cubic yard and do not cover the entire cost of solid waste handling.

Unencumbered Fund Balance—Amount of an appropriation neither expended nor encumbered; generally available for future purposes.

User Fees/Charges—Fees imposed for direct receipt of a public service on the party receiving the service.

Variable Cost—A cost that increases or decreases relative to increases/decreases in the amount of service provided.

Working Cash—Excess of readily available assets over current liabilities; cash-on-hand equivalents which may be used to satisfy cash flow needs.

Workload Indicator—A unit of work to be done (for example, number of permit applications received/processed, number of criminal investigations, etc.)

Zero-based Budgeting—Zero-based budgeting is a method by which decision makers conduct an annual evaluation of each program's purpose and priority, weighing it against all other spending possibilities; as a consequence of this evaluation, decision makers may decide not to renew funding for an existing program, or opt to fund an enhanced spending package or provide for another decision unit or to provide base level funding for an entirely new initiative.



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